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MORLEY'S

Philatelic Journal

A MONTHLY PAPER FOR COLLECTORS OF

POSTAGE, REVENUE, TELEGRAPH AND RAILWAY STAMPS.

Edited by

A. PRESTON PEARCE.

VOL. I. 1900.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. I. JANUARY, 1900. No. 1.

Publisher's Introduction.

ON the occasion of the suspension of *The Fiscal Philatelist*—the joint property of Mr. F. G. C. Lundy and myself—a promise was given that the work commenced in this country by the publication of that journal should be again resumed as soon as circumstances should permit.

During that interval the fiscal movement has made steadily satisfactory progress, and the request for the resuscitation of the late lamented has been heard more and more frequently. For a variety of reasons, it has not been found practicable to comply with this particular demand; and, indeed, I am not sure that as yet a purely fiscal journal could be made self-supporting. I have, however, decided to so far meet the requirements of a very large number of my correspondents as to make another journalistic venture, in which the claims of all classes of philatelists will receive due recognition; and, inasmuch as the needs of the collectors of fiscal and telegraph stamps are the most pressing, the greatest consideration will be shown to them.

On this account I know that great satisfaction will be felt by the large number who are already acquainted with our Editor, when they learn that the sole control of the literary departments of this paper will be vested in Mr. A. Preston Pearce. Since the—it is hoped, but temporary—retirement of Mr. Lundy, Mr. Pearce has borne the brunt of the fiscal propaganda in this country, and to his persistent efforts in the periodical press of England and of America, combined with his unfailing readiness to assist those requiring information or guidance, much of the substantial progress made by the Fiscal Cause in English speaking countries is due.

I have little else to say other than that I guarantee to produce twelve monthly issues of this paper during the year 1900, and that its continuance will depend upon the amount of interest shown in the venture, as indicated not only by the length of the subscription roll, but also by the amount and character of the support given to the Editor by Subscribers.

I leave Mr. Pearce to further expound the policy of this new periodical, and in the hope that the enterprise will favourably commend itself to the notice of our readers and earn due appreciation,

I beg to subscribe myself,

Yours respectfully,

WALTER MORLEY.

Great Britain.

THE 4d., VERMILION, CIRCULAR ENVELOPE STAMP.

A Discovery (?)

THE manufacture of four dies of this stamp has long been known: Westoby's *The Postage Stamps of the United Kingdom*, (1891) p. 62., giving the dates of their registration as follows:—"Dies **2** and **4** were registered 12.11.55; 'and dies **1** and **3**, 26.9.89, of which die **1** is that in use at present, 1890. xxxx." In Ewen's *Priced Catalogue*, No. 6., 1898, the information is added that "Die 3 has not yet been brought into use." This statement appears to be quite correct so far as its employment for home use is concerned; but on examining a number of copies of this stamp there appeared an impression on a provisional Registered envelope of British Bechuanaland that failed to correspond to the "distinguishing marks" of dies 1, 2, or 4. The envelope altogether presents some peculiarities, which perhaps deserve note. The *Postage Stamps* etc., *of Africa* of the Philatelic Society, London, (1895, p. 16. Issue vii. 1889) gives the 3 sizes of this provisional envelope: G., H., and K., and remarks that "Sizes G and H are 'found dated 28.2.89, and K dated 1.3.89." (The die is 4 in all these cases.) Two of these envelopes, size G, however, were found to be dated 28.4.90, and they bear the "non-conforming" stamp which can only be die 3. One envelope is unused, the other used (post-marked "Vryburg SP 26 92), and in a good light, a good microscope properly adjusted enables one to clearly distinguish the no. 3, on the unused one. The number is not distinguishable on the used copy, but the stamp agrees in other respects with the undoubted specimen.

It may be that privately printed stationery of approximate dates may bear impressions of this die, but no result has as yet rewarded such search as has been made.

O. FIRTH.

The First American Stamp Duties.

A Remarkable Find.

THE subject of the *materia philatelica* provided in the latter half of the last century by order of the British Government for use in the British Possessions in North America possesses attractions of an unusually high order. The little bits of fiscal paper with the legend "America" are so pregnant with historical associations, and so provocative of imaginative fancies, that it is not at all surprising that the few fortunate owners of these treasures should assign to them the highest place as regards intensity of interest.

Conceived by the Stamp Act passed by the English Parliament in February, 1765, the birthday appointed to be Nov. 1st., in the same year, and the actual date of burial by repeal being March, 1766, the span of life of these interesting labels was curiously short considering the momentous events of which they were the exciting causes. It is true that, as will shortly be seen, they did not immediately precede the great revolution; but they essentially embodied the iniquitous claim of the ruling power to tax its unrepresented subjects, and the successful opposition to their employment gave birth to that unity of sentiment, co-operation of effort, and consciousness of strength that found such sublime expression ten years later in the great Declaration of Independence.

The stamps and stamped paper called into existence by the Act of 1765 were

chiefly intended for use in connection with transfers of real estate, inheritances, suits at law, commercial transactions, publications, and the issue of marriage licences; but so vigorous was the opposition of the incensed colonists, and so eminently practical their method of displaying disapprobation, that it was credibly reported that on the day when the Act should have gone into operation not a stamp nor a revenue officer could be found in the country.

Frustrated in their first attempt to introduce a Stamp Act to an unwilling people, the Ministers of King George the Third devised another scheme whereby this blessing should be conferred upon these distant subjects, and their own depleted treasury be replenished. The Bill passed in May, 1767, attacked the imports by imposing stamp duties on all glass, paper, painters' colours, lead, and tea brought into the colonies; but once more the aims of the promoters failed, for the voluntary abstention from the use of these articles on the part of the colonists rendered the duties so unproductive that, in 1770, all were remitted with the exception of the tax on tea, which was bringing in some £300 per annum.

What followed is too well known to bear extended notice. The loyal adherents to the best traditions of their race felt that the principle involved was too vital for their opposition to be stemmed by any mere concessions, and the famous scene in Boston harbour, on Dec. 16th., 1773, showed the temper of the men who rose in righteous rebellion when the punitive Act closing the port of Boston was promulgated.

Mais revenons à nos moutons, for we, like sheep, have gone astray, having set out with the intention of describing a most important discovery recently made in connection with these early revenue stamps, though too readily beguiled into one of those pleasant philatelic byways beloved of the historian.

It has recently been our good fortune to inspect a portion of a proof sheet from one of the two plates engraved for the fourpence "Almanac Duty," which, with the "Newspaper Duty," came under the heading of "publications" in the Stamp Act of 1765. The part of the sheet preserved is the lower portion, which contains beneath the rows of impressions the following form of receipt in the handwriting of Mr. Thos. Major, at that time the Chief Engraver of the Seal:—

"Received of Thos. Major, Engraver, two engraved copper plates for the America 'Almanac 4d. Duty Stamps, one numbered 151 to 175, and the other 176 to 200, 'and of which this sheet bears the impressions."

Then the following words and initials:—

"Approved by Commissioners 24th May, 1765.

J.B.
G.C.
W.J.T.
W.A.
W.M."

One of the stamps cut from the sheet lies before us as we write, and may be briefly described as a representation of the well-known Insignia of Royalty—the crossed sword and sceptre bearing an imposed cross set in a star on a solid crowned circle. Above, in a curved line, is the word AMERICA, in small capitals, and reading from left to right, between the hilts and points of the sword and sceptre, are the words DUTY—FOUR—PENCE in the same type; below all, appears the control number. This proof impression is in dark red—the colour actually employed for the stamps.

The great value of this discovery lies in the flood of light shed upon the vexed question of the significance of the numbers found beneath the early *Almanac* and *Newspaper Tax* stamps of Great Britain and of Ireland. This matter is too important to be introduced at the close of an article, but it is not too much to say that this proof sheet of the American Almanac Duty stamps will be our Rosetta Stone, by the aid of which the mysterious symbols above referred to will be made to disclose their purpose.

A.P.P.

Discovery of an Unchronicled Franked Message Form,

ISSUED BY

The Electric Telegraph Company.

(GREAT BRITAIN.)

SOME two years ago I acquired a form, bearing a specimen adhesive, announcing that *stamps* for the prepayment of messages over the Electric Telegraph Company's routes would come into use on June 1st., 1854. The stamps are without indication of value, but the information contained in this circular supplied the deficiency.

It had previously been held that these adhesives were issued in 1851 or 1852, and *The Postage and Telegraph Stamps of Great Britain*, by Philbrick and Westoby, to which one always refers for information respecting these private telegraphs, gives the date of issue as late in the former or early in the latter year. The same work gives particulars of a 1s., franked message form issued in 1851, "which continued 'in use till the 1s., rate was raised in 1853 to 1s. 6d." No mention is made of any other form, and, until recently, this was about the whole extent of our knowledge respecting the early issues of this Company.

The form I have now been fortunate enough to obtain, and which I am about to fully describe, evidently came into use in 1853, on the occasion of the increase in the rate just mentioned, and for reasons that will be made clear it can only have discharged its functions for a very short time. It is similar in size and colour to the 1s., form of 1851, described by Messrs. Philbrick and Westoby, but is of the value of 1s. 6d. It measures $7\frac{1}{4}$ x $8\frac{3}{4}$ inches, and is of pink paper watermarked with the name of the company in double-lined capitals. The following inscriptions on both front and back are type-printed in black.

On the face :—

The Electric Telegraph Company.
Franked Message Paper. No. A 5450
Price one shilling and sixpence. 185

This sheet franks a message, the charge for which corresponds with the above amount.

The initials of J.L.R., (the Manager) and of J.S.F., (the Secretary) are at the sides in script letters, and the seal of the company appears in blue.

On the back :—

The charges for messages are as under :—

	s.	d.
Within a circuit of 50 miles	1	6
Beyond 50 miles and within a circuit of 100 miles ...	2	0
„ 100 „ „ „ 150 „ ...	3	0
„ 150	4	0

If the message exceeds 20 words, an extra charge of one half the above rates will be made for each ten words or fraction of ten words additional—or a charge of 3d. per word at the option of the party sending the message.

The circular referred to at the commencement of this article (issued in first half of 1854) gives the rate for the 50 mile circuit as 1s., the next charge being 2s. 6d., and, therefore, as it contains no mention of any reduction, it is evident that this newly discovered value must have been rendered unnecessary by some previously issued regulation.

It is also practically certain that similar forms costing 2s., 3s., and 4s., each, were issued, and I should be glad to have early information of the discovery should one of them be unearthed.

A full description of the official circular referred to, giving particulars and date of issue of the adhesive stamps, appeared in Stanley Gibbons' *Monthly Journal* for September 1898.

WALTER MORLEY.

MORLEY'S PHILATELIC JOURNAL.

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A. PRESTON PEARCE,
98, ALEXANDRA ROAD, MUTLEY,
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WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E., England.

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

IT is usually incumbent upon the Editor to endeavour to set matters right at the commencement, either by a laborious effort in the direction of proving that he is about to supply "a long felt want," or by a frank confession that he has no excuse to offer for his intrusion into the crowded area of journalism.

The latter method possesses the decided advantage of enlisting the sympathy of a considerable portion of the readers—though too frequently securing the hearty assent of all of them—whereas the former may, perchance, arouse an argumentative spirit, and draw a withering fire from the captious critics.

In the present case, however, that risk must be run, for the Publisher's preliminary announcement, in calling attention to the forthcoming appearance of a monthly philatelic journal, of novel character, intended to be of service to collectors of postage, revenue, telegraph, and railway stamps, unhesitatingly affirms that "the 'ever increasing number of those who are devot-'ing their attention to these last three sections 'renders it highly necessary that a periodical 'publication should be available for the purposes 'of recording discoveries, of disseminating infor-'mation, and of providing a common ground on 'which collectors may meet for the interchange 'of ideas and the discussion of matters pertaining 'to their hobby."

The *raison d'être* of the venture is here expounded, and will, it is thought, be deemed a sound one. The earliest opportunity must, however, be taken of correcting the impression that may have been made on the minds of others, as well as on that of friend *H. L. Ewen, to the effect that MORLEY'S PHILATELIC JOURNAL is to be devoted to the interests of collectors of fiscal and telegraph stamps only. The prospectus already cited goes on to say that "articles on '*Postage Stamps* embodying the fruits of personal 'research will be a salient feature of the enter-'prise, and interesting items for this department 'conveying special information will be gladly 'published."

This issue will suffice to show that the claims of all four sections of philatelists for whom it is intended to cater have been duly regarded; and though it is true that the greater necessities of some will call for proportionately greater consideration, it is hoped and believed that a goodly number of communications of real service to the largest division of the philatelic world will be presented through the pages of "M.P.J."

Our intention is to conduct this journal on quiet and unobtrusive lines. We propose, therefore, to eschew all sensationalisms, all philatelic gossip, and, particularly, all personal controversies. We have a fair field open before us with much ground ready for tilling and some fruit ripe for harvest, and we mean to employ our energies in honest, and, so far as may be, in productive service.

To this end we cordially invite the hearty co-operation (which may be read as the *practical* assistance) of all true philatelists.

We are not in a position to make very definite announcements with regard to the features to be introduced in subsequent numbers, for this issue has had to be prepared so hurriedly that some of those writers on whose good and acceptable offices we can confidently rely are not yet aware that the production of such a journal has been under consideration. Promises of contributions have, however, been received from several prominent philatelists, and we expect to be able to give some interesting particulars next month.

An article on the perforations of some recent New Zealand postage stamps is in print but has had to be held over.

* * * *

Speaking now on behalf and in the name of the English reading collectors of revenue stamps, it seems to us that this is the most fitting place and moment in which to proffer our warm thanks for favours tendered and received. The action of our Publisher in placing the sole control of this sadly-needed organ of communication in the hands of a collector, who has not the slightest connection with his business, is highly creditable, and deserves a liberal manifestation of appreciation directed through the channels indicated by him in his introductory statement.

We are also happy to seize this early opportunity of reiterating our expressions of obligation to the Proprietor of *Stamps*, who, during the past two years, has done much to mitigate the awkwardness of our position since the suspension of *The Fiscal Philatelist*.

* * * *

A circular, with a request for publication, issued by the Committee of a "Philatelists' War Relief Fund" from Effingham House, Arundel Street, Strand, W.C., has been received by us after all copy had been set up, and we can only cut out sufficient to say that gifts of stamps to be sold by auction for the benefit of the Fund should be forwarded at once to the Hon. Secs.

*Reference is here made to the notice appearing in the Christmas Number of *Ewen's Weekly Stamp News*, to hand on the day of writing.

RAILWAY LETTER STAMPS OF GREAT BRITAIN.

ALTHOUGH the Railway Letter Fee Stamp (as the Post Office phrase runs) has been with us nearly nine years, there are many people who have not yet heard of it, and even collectors at large know little about it, and display remarkable ignorance concerning the subject.

Nevertheless, there are a few enthusiasts in this particular department, and so the cult of the Railway Letter Stamp proceeds, if slowly. It seems curious though that those who collect them do not, as a rule, keep used specimens, which indeed they affect to despise and to look down upon. Granted that unused are prettier, clearer, and more difficult to obtain owing to the action of the Companies in refusing to sell them, it must needs be admitted that the used copies are more interesting, especially when on the original envelopes.

As the majority of the Companies issue the stamps in sheets of twelve, it adds greatly to the interest and general appearance of the collection if complete sheets are included whenever possible. If this cannot be done, blocks of four are the best substitutes, and are certainly more manageable than the larger sheets containing some sixty stamps.

Although at first objecting from the philatelic standpoint to the use of control numbers, I have had to recognize their utility in certain ways, for by their aid various printings and issues are more clearly and easily defined. An excellent plan is to collect one out of each thousand issued by the larger Companies, and one out of each hundred printed by the smaller ones; by this means a complete and representative collection may be got together. Such a task will afford ample scope for perseverance, for the numbers of the *N.E., are already above 144,000, the *L. & N.W., 127,000, and the Midland 95,000.

Unused stamps of the early issues are practically unobtainable, and most of the used ones are extremely scarce, so I would advise all would-be collectors to start as early as possible, and to procure duplicates in each thousand when they are offered at a cheap rate, as they will be able to exchange them with other collectors for those of which they are in need.

The new issue of the *S.E., and C. & D., looks neat, and is in a nice shade of green, but it is not equal to the first, or Bemrose, issue of the *S.E., nor to the fine large stamp of the *L.C. & D., with its broad margins. As the old *S.E., and *L.C. & D., stamps are sold out, their places are taken by the new stamps, so collectors may be admonished to secure the parent issues while they can.

G. W. J. POTTER.

*For the benefit of readers abroad who are not likely to be familiar with our railway system it may be advisable to give these names *in extenso*:—

N.E.—North Eastern.
L. & N.W.—London and North Western.
S.E.—South Eastern.
L.C. & D.—London, Chatham, and Dover.
S.E., and C. & D.—South Eastern, and London, Chatham and Dover. (Amalgamated, 1899.) [Ed.]

RAILWAY NEWSPAPER, AND PARCEL, STAMPS.

By "K."

AMIDST the crowd of various kinds of labels, postal, fiscal, and otherwise, that are included in the comprehensive term philately, it is extraordinary how little attention has so far been paid by collectors in this country to the parcel stamps issued by the large railway companies for the conveyance of goods over, may be, hundreds of miles of line, to which system we owe our morning newspaper, our milk and butter very often, and in short, nearly every species of article that is too large or too perishable to entrust to the ordinary machinery of the post office.

I would not, of course, place railway stamps in point of interest above the genuine postal issues of Great Britain and her chief colonies, the United States, and the larger European powers; but I regard them as genuine English locals, and, as such they should be collected by every patriotic philatelist in preference to much of the rubbish annually turned out by the French and Portuguese colonies, and South American republics, to take one or two examples, not to mention such "stamps" (?) as Commemorative and Jubilee issues, speculative surcharges, and Russian and Scandinavian locals, though all these classes of label have, probably, a score of advocates for every one who has so far tried to explore the almost unknown, and therefore far more interesting region of Railway Stamps.

I am glad to see that Railway Letter Fee Stamps are at last, by general opinion, assigned a place among collectable varieties, but Railway parcel and newspaper stamps still languish unsought and unobserved in the collections of school boys, or lie with the waste paper under railway bookstalls. This I attribute to three causes—

1. The great rarity of many of the early varieties.
2. The bewildering array of minor varieties, that at once discourages any attempt made to over-specialise in these stamps.
3. The lack of any reliable descriptive catalogue or list of these stamps, and in consequence the very little that is known about them by collectors or dealers.

(To be continued.)

* * * * *

LETTERS coming from the seat of War are prepaid with English, Natal, and Cape stamps cancelled "Field Post-Office—British Army. S. Africa" in a double-lined circle. A specimen of the postmark on a Service envelope, submitted by our Publisher, exhibits in centre "4—NO 19—99." The varieties are likely to be much sought after, and we shall be glad to have further information concerning them.

FISCAL TELEGRAPHS, AND TELEGRAPHIC FISCALS.

THERE are a few stamps, which, though bearing the legend "Telegraph," are in all catalogues classed as fiscals. This apparent contradiction is explained by the fact that, after the Civil War, the United States of America levied a tax upon all telegraphic messages, viz., one cent for all messages of 20 words, and three cents upon messages above 20 words. As the telegraphic service in the United States is entirely conducted by private companies, such taxes could not be amalgamated with the telegraph charges, but had to be paid separately by means of the well known U.S. Inter. Rev., stamps with the legend "Telegraph." Later on these taxes seem to have been abandoned*, but a fresh war tax of one cent has been put upon all telegrams since July 1st, 1898, when the Cuban War had emptied Uncle Sam's treasury.

Spain was not loath to follow such good example. After the Carlist War, as well as after the struggle with the United States, telegrams were burdened with an extra duty "Impuesto de Guerra" or "Recargo," amounting to five centimos de peseta and defrayed by the well-known stamps.

A third country not abounding with superfluous money, Mexico to wit, has had recourse to the taxing of the telegraphic correspondence by levying one centavo upon each message, to be paid by the stamps "Documentos y Libros." It may be that some other countries have followed suit, but I am not aware of any other having done so.

Now the question arises as to the standing of such stamps. Certainly they are fiscals, but, on on the other hand, they form an indispensible part of the franking of the telegrams, and, therefore, can also be recognised as telegraph stamps.

On another page comes the provisional use of fiscal stamps instead of telegraph stamps, which has taken place in Cuba, on two occasions, and in the Philippines. But in these cases there can be no doubt that the fiscals were for some time acknowledged as real telegraph stamps.

Fiscal stamps with a special surcharge indicating their use for telegraph purposes, like those issued in India, Ceylon and the Philippines, are certainly nothing but simple telegraph stamps and are free of any fiscal flavour.

DR. F. KALCKHOFF.

*Probably repealed Oct. 1st. 1872. [Ed.]

* * * * *

A RECENT War Office order announces that the 2½d. Army Official Stamp will not be issued in future.

* * * * *

MR. A. B. KAY writes that District Audit Fees amounting to £10 and over have to be paid by means of impressed stamps. Pairs of the £5 value are, therefore, rare, and used strips are not known.

REVIEW.

AN HISTORICAL REFERENCE LIST OF THE REVENUE STAMPS OF THE UNITED STATES,

INCLUDING THE

PRIVATE DIE PROPRIETARY STAMPS.

Published by the BOSTON (U.S.A.) PHILATELIC SOCIETY.

(Royal Octavo, pp. 423. Price $3 in paper covers.)

IN view of the stupendous character of this great compilation we formed the intention of presenting in this issue an analysis and review commensurate with its importance; but, unfortunately, the demands upon our space, occasioned in great measure by the exigencies of a first number, will not now permit of our giving more than a brief synopsis of its contents, and our meed of praise and of disapproval, our amazement at the wealth of new and intensely interesting information, and our surprise at the non-inclusion of certain absolutely concomitant matter, must be reserved for the succeeding number.

There are, however, two words, that would properly come at the close of our remarks, that we will interpolate here for the sake of those of our readers who may be disposed to accept our advice in this matter, and they are *Procure it.* Our publisher can either supply it at once, or with the least delay, and we can confidently assert that every one who is interested in the fiscals of the United States will be glad to possess this magnificent work.

Starting with transcripts of certain contracts relating to the manufacture of the stamps, chapters on paper, perforation, color, Government regulations, general notes, and counterfeits, lead up to the individual consideration of every stamp of the first issue. The general notes contain, *inter alia*, a number of tables, one of which shows the exact date of the first delivery of each stamp to the Government, and several others are of great utility. When dealing with each stamp in turn, the compilers give the date of first printing and of first delivery, the plate nos., the number of stamps per sheet, an exhaustive description, the total number issued, and, in most cases, some valuable notes.

In the general notes preceding the consideration of the second issue will be found a detailed description of the process of printing the bi-coloured stamps; and the plan adopted in connection with the stamps of the first issue is followed out when dealing with those of all the others, including proprietaries, and the series of 1898.

Considerably more than half of the work is devoted to the private proprietaries, in which an even fuller array of statistical information is appended to the description of each stamp, and the interesting notes become more profuse.

An exhaustive reference list of a most ambitious character concludes the volume.

(To be continued.)

MONTHLY CHRONICLE.

FISCAL AND TELEGRAPH NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Notes relating to Telegraphs are distinguished by an asterisk.

Argentine Republic. *Cerveza.* (*Beer duty.*) Of the type fully described in *Stamps* of April last, Prof. Dobranich sends me the 2 cent slate with the information that it is now obsolete. *Le T.-P.* states that there was a double set constituted as follows:

Home manufacture:	Importations:
2 centavos, slate	2 centavos, red
3½ ,, brown	3½ ,, ,,
5 ,, pale olive	5 ,, ,,

L'Ami announces a new issue for packets of cigars which shows the inevitable head of Mercury to the left in a circle, inscribed VALOR ADICIONAL TABACOS IMPORTADOS, with value at base. Printed on white paper, not perforated:

1 centavo, carmine | 5 centavos, carmine.

The same paper mentions a band of the value of 1 peso 2/3 for a dozen packets of playing-cards.

***Belgium.** In the new type for telegraphs there has appeared the 10 cents, lilac (*L'Ami.*).

***Ceylon.** *Telegraphs.* Type of 1892. 5 cents, magenta, 1.4.97 (*H. Thompson*); 25 cents, deep blue, cancelled (? dated) 1.12.97 (*Le Timbre Poste*).

Cuba. *Giro.* (*Bills.*) Mr. A. M. South has made a rather important discovery, which, if followed up, should throw some light on the unsettled condition of the early *Giros* of this region. He has shown us, firmly attached to a piece of the original bill, a stamp of a type hitherto supposed to have been confined to the class of non-adhesives. In a double circle, set in an ornamental frame and inscribed with the "range," appears the embossed head of Queen Isabella to the left, surrounded by the inscription in very small capitals ISAB. 2A. P.L.G.D.D.VI.C. REINA DE LAS ESP. also embossed. The title is at the top and the value at the bottom in white capitals on a blue-lined ground, the whole being enclosed in a double-lined upright rectangular frame measuring 40 x 22 mm., and not perforated. The value is 1esc. 50cs., and the cancellation—HABANA. DIC. 7 1869.

On looking through our collection of non-adhesives we find four stamps of this type and colour printed on various papers, but none of them have been attached to documents. However, on pursuing the subject we have discovered four other varieties of the same type, with the substitution of embossed arms for the head and inscription, and the addition of a date—1870—printed in lilac-brown, all of which have undoubtedly served as adhesives. The values are: 75 centimos; 1esc. 50cs.; 3 escudos; 15 escudos. The first is cancelled 15/9/70, the third, Habana—1870, and the fourth (which still carries a portion of the bill) Enero 31/871.

Great Britain. *Life Policy.* The catalogue list of values with wmk., foul anchors, single line stock, ends at 5s., but we have just unearthed a couple of specimens of each of the two higher ones:

10s., and 20s., dull red, on blue paper.

The 20s., stamps display the watermark inverted.

Patent. We have received from Mr. H. O. Wells a piece of an original document bearing three *Patent* stamps, of which the uppermost is the 5s., *non-adhesive*, die A, cut from a blue form, roughly trimmed to shape and pasted on. Partly overlapping it is the ordinary hexagonal 1s., adhesive of the period, and below this a 4d., adhesive. The dates are, respectively, 18.5.63, 19.2.63, and 13.8.62. The two adhesives are in deep blue, and are unwatermarked. The ordinary cancellation, "Patent Office Great Seal," comes fairly across each stamp, and extends on both sides to the document.

Public Records. Mr. A. White has found the 5s., rose, die G. It is dated 7.4.69.

Holland. We have received from Mr. Ig. Mayr the current 25 cents showing a new perforation—12½ by 12. All the stamps of this issue previously seen have been perforated either 11½, 11½ by 14, or 14 by 11½.

India. *Notarial.* Overprinted downwards in large block caps, 34½ by 6 mm., on the first issue *Foreign Bill*:

1 rupee, rose and green, die A, o'p't vermilion. The date of the original stamp is 22.11.60, and it is submitted by Mr. A. M. South.

**Telegraphs.* The 2r. 8a., stamp will soon be a thing of the past—the present stock is being used up as fast as possible. A new 2r., stamp is shortly expected to take its place (*P. J., of India*).

Mauritius. *Bills.* Mr. H. Thompson has shown us the 3r. 35c., in slate; and the same colour has been adopted for the current 15 cents of the *Internal Revenue* set forward by Mr. K. Peerbhoy.

Mysore. *Receipts.* Mr. E. W. Wetherell informs us that these stamps are now watermarked "1898" instead of "Court Fee."

New Zealand. Mr. A. Hamilton is to be credited with the discovery that the 10s. *Law Courts* was changed a good many years ago from bistre to a reddish-brown, the value remaining in blue.

Straits Settlements. We have seen three more varieties *perforated 12½*:

Foreign Bill. 4½ dollars (*H. Thompson*).

Judicial. 25 cents, yellow-brown and deep violet, wmk., crown and CA, cancelled 28/4/74 (*G. Gilbert*).

Marine Policies. 36 cents (*W. Morley*).

Trinidad. *Fee.* We recently saw this overprint on the 3d., *Surcharge Postage*, black, in Mr. A. B. Kay's collection.

United States. *Mekeel's Weekly* publishes a letter from the U.S. Treasury Department stating that the current war revenues will soon be issued *perforated*.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. January, 1900.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. FEBRUARY, 1900. No. 2.

"DISCOVERIES."—An excellent suggestion.

MR. R. Tyeth Stevens in writing to congratulate us upon the first appearance of our Journal, says :—" You seem to have made a good start, particularly 'in the way of recording some new things, both Postal, Fiscal, and 'Telegraphic, and, although not a keen collector of envelope stamps, I 'have read with much interest, the account of Mr. Firth's discovery of the variety 'of the G.B. 4d. Vermilion Circular Envelope Stamp.

'Why not make an effort to continue your "Discovery" list, and let it become 'a feature of your paper? I think you would find it to be of much interest to 'Philatelists generally, and (if all combined to "shove it along") there is doubtless 'a sufficiency of information of this kind to fill a page of your Journal each month.

'To practice what I preach, I append notes of one or two stamps I have found, 'that are not (I believe) as yet recorded :—

VICTORIA. 1862 issue. 3d., pale blue. Error of watermark reading TRЯEE instead of THREE. (The R after the T is very distinct, but the next letter looks like a reversed "R" though it may be only a damaged "H," the maker of that particular "bit" having simply mis-spelt the word THREE by putting the R before the H.)

ICELAND. 1873 issue. 8 Skill. Brown. Variety of perforation. 12½ top, bottom and left side, by 13½ on right side. (I am not a Collector of Europeans but I cannot find any record of this compound perf., and none of my friends, to whom I have spoken, know of it.)

TUSCANY. 1851 issue. 9 crazie, brown-purple, on blue paper. Variety, *no watermark*. (I know that these stamps have been reprinted on a no watermark paper, but there is no question as to this stamp being an original, because I removed it myself from the letter on which it was used.)

"If you think the foregoing worth publishing, I should be glad if you will kindly 'append a note, asking any of your readers, who may take an interest in these 'stamps, to let me know either direct, or through your columns, whether they 'possess similar stamps, or have heard of them before."

* * * * *

Mr. Stevens' welcome letter did not arrive until after our number had been made up, but we gladly insert it in the place of the matter intended for this page, and have published it almost in its entirety, as we do not see how we could well improve matters by re-writing it.

Accounts of discoveries being always read with especial interest, the suggestion made is undoubtedly one of true philatelic value, and we shall be only too pleased if our readers will adopt it.

[Ed.]

The Perforations of the New Zealand, 1898 (London Printed), Pictorial Issue.

WE shall soon require an "Anti-mal-perforation Society," though, perhaps, the most effective plan would be for Philatelists to buy up the particular Perforating machines that are now *boring* us with their productions. These remarks are wrung from me after laboriously measuring the perfs., of my stock of Niger Coast, and of a few other countries, and I unexpectedly find the same trouble in connection with this New Zealand set.

Messrs. Stanley Gibbons' catalogue gives the measurements for this issue as "perf. 12 to 14, 14 and 15," but after careful measurement of a large number of used specimens I find the following perfs., and will give a list of the different values found with each. Perf. 15 seems to be the most general one, and all values except the 9d., and 5/- are found with it.

Perf. 16 ... 2d., 9d.
,, 15½ ... ½d., 2½d. (Kat), 5d., 6d.
,, 15 ... ½d., 1d., 2d., 2½d. (Kit), 2½d. (Kat), 3d., 4d., 5d., 6d., 8d., 1/-, 2/-.
,, 14½ ... 2½d. (Kat), 3d., 6d., 2/-, 5/-.
,, 14 ... ½d., 1d., 4d.
,, 16 x 15½ ... 5d.
,, 15½ x 16 ... 3d.
,, 15 x 16 ... 1d.
,, 15 x 14½ ... 1d., 2d., 9d.

Perf. 15 x 14 ... 1d.
,, 14½ x 15 ... 2½d. (Kat), 2/-.
,, 14 x 13½ ... 2½d. (Kat), 4d.
,, 14 x 13 ... 2d.
,, 14 x 12½ ... 4d.
,, 13½ x 14 ... 2d., 2½d. (Kat), 4d.
,, 13½ x 13 ... 2d.
,, 13½ x 12½ ... 2½d. (Kat).
,, 13 x 14 ... 4d.
,, 12½ x 14 ... 4d.

This list is undoubtedly incomplete, for though it is not likely that full sets can be formed with each perforation, many other varieties will yet have to be recorded.

WALTER MORLEY.

Notes on the early Fiscals of British Guiana.

IN the preparation of the following notes I have derived great assistance from Mr. Pearce, Mr. H. Thompson, and Mr. Morley, who have most kindly allowed me to inspect their collections, and have given me much valuable information.—

INLAND REVENUE.

These stamps, as well as the Summary Jurisdiction, are chronicled by Moens, and elsewhere, as having been issued not perforated. Personally, I do not believe that they were ever officially issued in this condition for the following reasons, apart from the fact that satisfactorily cancelled specimens are of the greatest rarity, if not actually unknown. Perforated postage stamps were issued in 1860, and it does not seem probable that Summary Jurisdiction would have been issued six years later imperforate, whilst again Inland Revenue stamps were not issued till three or four years after the Summary Jurisdiction, when the latter had been issued in a perforated condition for some years. More important, however, is the fact that the contemporary postage stamps are well known imperforate, although they were never officially issued in this condition. In connection with this, the following note occurs in the latest edition of Stanley Gibbons' Catalogue. "The imperforate 'varieties met with, are probably proofs; some of them probably passed through 'the post by accident." I see no reason why this explanation should not also apply to fiscals.

The first type of the Inland Revenue Stamps may be divided into four issues by their perforation; perf. 10, 15, 12½, and 12. They are all unwatermarked with the exception of the occasional occurrence of one or more capital letters, doubtless belonging to the name of the paper manufacturers.

I have examined the dates of cancellation on a number of copies with a view to ascertaining the order of the various issues; I am aware that this kind of evidence, when derived from single stamps, is frequently quite untrustworthy, but when a considerable series give the same results, the evidence should be at least sufficient to give the sequence of the different issues. Of the perf. 10 and perf. 15, I have been able to examine a considerable number, but of the perf. 12½, unfortunately only a single satisfactorily dated copy. The following are the years of the cancellations:—

Perf. 10. 1869, 1870, 1871, 1872, 1873, 1874, 1875, and 1876.
Perf. 15. 1876, and 1877. Perf. 12½. 1878.

None of these stamps are common, whilst some values are of great rarity. The $3, $6, $7, $9, $12, $30, and $40 are all very scarce stamps; next to these comes the $5, which is a decidedly rare stamp, but not so scarce as the preceding; next comes the $10, which is much commoner, whilst the commonest values are $1, $2, $4, $8, $16, and $20. It should be mentioned that most of the rarer values are only obtainable perf. 10, and whether or not full sets occur with each perforation is doubtful. I have so far failed to come across a copy of the $7, but have seen all the other values perf. 10.

Perf. 10. The great majority of the early Inland Revenue stamps met with belong to this issue. The $8 occurs in two distinct colours, blue and purple. Uncancelled specimens of this issue are but rarely seen.

Perf. 15. These stamps are decidedly rarer than the preceding issue; the $1, $2, $4, $8, $16, and $20, are, however, not uncommonly met with.

Perf. 12½. Cancelled specimens of this issue are of considerable rarity; remainders, however, exist of the $1, $8 purple, $8 blue, and $16. These, which are not especially common, may be at once distinguished by their rough perforations.

Perf. 12. I am pleased to be able to chronicle the $1, $2, $4, $8, and $12, with this perforation. These stamps, which are in my own collection, are unfortunately unused, and so give no evidence as to when they were in use. The perforation is very clean cut. The stamps probably represent the latest issue.

SUMMARY JURISDICTION.

These stamps are very much more common than the early Inland Revenue. Mr. Pearce possesses a fine uncancelled copy of the 72c., imperforate, with large margins, but, for the reasons already given, I do not think it sufficient evidence of the issue of these stamps not perforated.

The perforated stamps form five issues: without watermark, perf. 12½, 10, and 15; and watermark Crown CC, perf. 12 and 14.

No watermark, perf. 12½. This was undoubtedly the first issue; I have notes of a number of stamps cancelled in 1866; some values appear to have remained in use until quite recently.

Mr. Pearce possesses the 16c., and 48c., violet, on very thick paper, quite different to the ordinary kind. The 72c., catalogued as yellow-brown, refers to a shade of the 72c., vermilion. All the values of this issue are common except the 96c.

Perf. 10. This is one of the rarest issues, although apparently in use a long time. The 16c., is of considerable rarity, and the 96c., is at present unconfirmed.

Perf. 15. The 16c., and 96c., are unconfirmed, the other values are common.

Watermark Crown CC, perf. 12. Only the 48c., 60c., and 72c., are known with this perforation. They occur both on white and on blue paper, and bear cancellation dates 1883, 1884, 1885, 1886, 1887, and 1888.

Perf. 14. These stamps are still in use, and most values are now becoming common. The 72c., first appeared in vermilion, but is now printed in orange brown; the earlier shade is the rarer.

A. WHITE.

* * * * *

The Brazilian Telegraph Stamps recently chronicled do not seem to have been put in use, for Mr. Otto Bahne writing from that country says that they are completely unknown there.

The Revenue Stamps of Siam.

By L. W. Fulcher, B.Sc.

Mr. W. Morley has sent me a collection of Siamese Fiscals, containing a great number of varieties which, as far as I am aware, have not been hitherto recorded, as well as some new issues. Chiefly from this collection and with the aid of notes which accompany it, I have drawn up the present list. It will be seen that there are, in all probability, many gaps to fill, which will afford plenty of occupation and interest to the serious fiscal collector.

The currency in Siam is now expressed in "atts" and "ticals," 64 of the former making one tical, but there are other terms in use, of which I append a table.

2 atts	=	1 seeo	8 atts	=	1 fuang	4 ticals	=	1 tamlung
4 ,,	=	1 seek	16 ,,	=	1 salung	80 ,,	=	1 catty

LAND TAX.

? 1883. Design: an oblong, 36 x 21 mm., divided into two equal rectangles by a line drawn vertically through the centre. The left rectangle contains the Siamese crown, with the sign manual (?) of the King underneath, surrounded by bundles of rice stalks tied below by a ribbon. At the base is an inscription in Siamese characters, "Revenue Stamp." There are conventional ornaments in the spandrels. The right rectangle contains an inscription in two lines in Siamese characters, "Payment for the Field," separated by a short double lined bar from an inscription in much larger characters representing the value.

Typographed on white wove paper.

—	IMPERF.	PERF. 11½					PERF. 13½									
	CARMINE	CARMINE	OCHRE	OLIVE	DARK BLUE	BROWN	BRIGHT GREEN	BLUE	PURPLE	BLUE-GREEN	VERMILION	RED-BROWN	GREY	PINK	YELLOW	RED-LILAC
8 atts ...		x	x	x	x		x	x	x	x	x	x	x	x		
16 ,, ...		x	x	x	x		x	x	x	x	x	x	x			
32 ,, ...		x	x	x	x				x	x	x	x				x
1 tical ...		x	x	x			x	x	x		x	x	x			
2 ticals ...		x	x	x		x	x	x	x	x				x	x	
4 ,, ...	x	x	x		x		x	x								

Variety, perf. 12½ x 11½, 8 atts, red-brown.

I am of the opinion, on contemplating the above list, that there exists a set in a particular colour for each year since the date of issue, and that all those represented by blank spaces exist.* I may add that the sets are not arranged in chronological order as I have no information on this point.

(To be continued.)

* M. Roussin catalogues the 8 and 16 atts, yellow, and the 32 atts, grey. He also lists a 4 atts, green, but this may well be an error. [Ed.]

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EDITORIAL.

OWING to the delays incidental to the first publication of even so modest a Journal as this, we are in the regrettable position of having to indite our second *causerie* within a week of the publication of our initial number.

It happens, therefore, that we do not yet know what reception our maiden effort will meet with outside the circle of our nearest friends, and we are free therefore to address our readers unscathed by blighting criticism, unreddened by cordial greetings, and unsaddened by contemptuous neglect.

Our chief regret, however, is that the breathing space has been too short to permit of our advancing certain contemplated arrangements, and we are still unable to speak of some of the features that it is hoped to introduce.

We feel confident of securing the attachment of as excellent a body of contributors of fiscal and telegraph matter as could be desired; and the arrangements already made with the leading collectors of Railway Letter Fee, and Railway Parcel Stamps, are such that we know that the page to be devoted monthly to these labels will be most worthily occupied.

It is, however, manifestly inevitable that our most difficult task should be that of obtaining good postal copy, and it is in this direction that we stand most in need of assistance from writers at present unknown to us.

* * * * *

We have the liveliest satisfaction in being able to announce that our endeavour to occupy a vacant place in philatelic circles has procured for us the kindly-expressed commendation of His Honour Judge Philbrick, Q.C., and that he has further promised to render us material assistance, which will, in the first place, take the form of revising the M.S., of an article in which it is intended to embody the substance of some letters addressed to us several years ago by that eminent authority. They deal with the early Bill Stamps of the British Isles, and contain so much matter that will be new and of the greatest interest to the numerous collectors of these attractive issues that we are greatly pleased at the prospect of being enabled to present their contents under such supervision.

The philatelists who gave us their services in our first number, and those whose contributions appear now, are all likely to render us further aid, and at the moment of penning these lines we hold promises of future unspecified assistance from Messrs. W. S. Webb, and G. C. Warden, specialists in English postal matters, and from Messrs. F. G. C. Lundy, and M. Langlois, two of the best known writers on fiscal topics.

From Mr. Wm. Fish, M.A., we look for a contribution on Scotch fiscals, and we have been gladdened by the promise of an article, containing much official information anent the interesting emissions of Gloucestershire, from the pen of "Ralph Douglas." To Mr. W. Corfield, of the Philatelic Society of India, we are addressing a request for a serial article on the Telegraph Stamps of Ceylon, and Mr. A. E. Lawrence, writing from New York, kindly expresses his readiness to render us every assistance in his power.

* * * * *

In response to enquiries we wish it to be distinctly understood that it is not our aim to furnish articles that would only be appreciated by advanced collectors. We count it our greatest privilege to be enabled to direct the beginner to some of the pleasantest philatelic highways, and to be always willing to assist him at any portion of his journey. We have not as yet opened a correspondence or an enquiry column, preferring to await the demand for such which will surely come if it be needed, but the Editor is freely accessible, and this page is available for general purposes.

* * * * *

There is one difficulty in connection with the Siamese fiscals that Mr. Fulcher does not touch upon. It is quite impossible for the non-initiate to identify the values, and, as the Land Tax stamps are now coming over in fair numbers, it may be of service to point out a rough method of distinguishing them. As mentioned by our contributor, the large inscriptions in the right lower portion express the denomination, the 8 atts being denoted by four separate characters and two (?) accents, the 16 atts by three and two, the 32 atts by six and two, the 1 tical by two signs, the 2 ticals by five plus five accents, and the 4 ticals by three and three. The only confusion likely to occur is between the 16 atts and the 4 ticals, each of which consists of three characters of which only the first differs, but in the former case the middle sign carries the two accents, and in the latter all three are accented.

* * * * *

Few philatelic papers have ever achieved so great a measure of success as that which rewarded the energetic efforts of the former Editors of *The Stamp Collectors' Fortnightly*, and its recent discontinuance left a gap that remained unfilled until the happy rehabilitation of our old acquaintance under the essentially smart conductorship of Mr. Percy C. Bishop, who appears to have set out with the determined intention of outstripping his earlier triumphs.

IMPERIAL JOURNAL STAMPS OF AUSTRIA.

THE collector of fiscal stamps is wont to smile when in turning over the pages of Gibbons' catalogue his eye falls upon the newspaper-tax stamps of Austria and of Lombardy. He knows very well that they have served no postal purpose, and that the most that can be said for them is that they have postal associations; but, as we are far from seeking to discourage the collection of revenue stamps, we are pleased to know that this little group is an object of interest to two different sections of philatelists.

Our valued correspondent, Mr. E. W. Wetherell, includes an examination of these labels in his "Notes on the Stamps of Austria and Austrian Italy," contributed to *The Philatelic Journal of India*, and from them we cull the following:

1850. 2 kr. This is found in many shades of green, the rarest shade being pale emerald. I have some twenty distinct shades of this stamp.

1858. In this year a series of similar type, but with balls instead of rosettes in the corners, was issued, in the following values:—1 kr., blue, 2 kr., brown, 4 kr., brown.

The central shield is small, clear or very smudgy; indistinct prints form two sets.

The shades, especially those of the 2 kr., are very numerous, one extreme case being a very bright red-brown or almost brick-red shade of the 2 kr.

The 1 kr., is common, both used and unused, and so are most of the shades of the 2 kr., used.

The 4 kr., is a rare stamp as an original. The copies usually met with are reprints, and I have a very good forgery of the 4 kr., used, and I believe genuinely used, *i.e.*, made to deceive the authorities and not collectors.

The paper varies as usual, the distinct prints being on smooth paper and the indistinct on rough paper.

Gibbons' catalogue the 1 and 2 kr., watermarked, but as nearly all Austrian stamps may be found showing part of some watermark, I do not think that these varieties need be raised to the dignity of a distinct issue.

1878. In this year the central shield was enlarged, and the paper used was confined to the smooth variety. There is a very rare type of the 1 kr., large shield, showing the figure with a sharp top, and this variety is always in a metallic blue shade, and all the specimens which I have seen are considerably obliterated with big letters (part of the newspaper heading).

Although these large shield stamps are very common, forgeries exist, but they are very poor.

I have a diagonal half of the 2 kr., used as 1 kr., on the original newspaper, and no doubt halves of the other values are to be met with.

1890. A new type came into use this year. It was rectangular instead of square, and consisted of three values, viz., 1 kr., 2 kr., and 25 kr. This last stamp is very seldom seen although only priced at 5/-, and seems to have a very limited use.

There are several distinct shades of the low values, and apparently slight varieties of the lettering in the 1 kreuzer value.

RAILWAY NEWSPAPER, AND PARCEL, STAMPS.

By "K."

(*Continued from page 6.*)

NOW the first of these objections is met by the fact that, owing to their very rarity, the demand for these stamps is so small that their price is ridiculously low, and out of all proportion to their great scarcity. To take one instance, perhaps the most famous "rara avis" of all railway stamps is the one shilling pink of the London and South Western Railway, which was issued back in the early sixties, and of which there are probably not many more than half a dozen copies extant. Yet a copy of this stamp has been on offer for two or three months in Mr. Ewen's "Railway Stamp Exchange Club," at the very modest price of 15/-, and no one has taken it even at that low figure, although the Railway Letter Fee Stamp of the City of Glasgow Union, of which seven copies are known, commands a ready sale at £5, and the far commoner "Post Office Mauritius" Postage Stamp seems to fetch anything up to £1000. Surely, therefore, now is the time for intending collectors to look about them and acquire these interesting stamps, prices cannot fall much lower, and for every big rarity taken out of the market the price of the few remaining in it must inevitably rise.

I do not recommend specialising too much in these stamps, although a most interesting, and fairly cheap, collection can be made by specialising in one great line, such as the Great Western, or Midland, and the small lines dependent on it. I intend, in forthcoming lists of railway stamps, to include as standard varieties only distinct types. Varieties of shade and perforation, and of size, position, and colour of control numbers, when known to exist, will be published in a note for the benefit of specialists, but need not be taken into account by the general collector, who will find it a sufficiently arduous but most interesting task to get together the standard varieties, with a small specialist collection of, perhaps, his own local line.

In conclusion, I fear that the lists published will be, in many cases, very sketchy and incomplete; I shall only list stamps of whose existence I am certain, and which have been genuinely issued for the purposes of carriage, and therefore many stamps must be omitted, although it may be surmised that they have existed, and copies may be extant unknown to me.

I shall be much obliged if any collector possessing such will kindly inform the Editor, and I shall be grateful for an opportunity of inspecting the specimens.

(To be continued.)

* * * * *

WE expect to commence in our next number the publication of a full list of the Railway Parcel Stamps current in 1900, and to print the first instalment of the lists mentioned in the above article.

ABNORMAL ARRANGEMENT OF BELGIAN BILL STAMPS.

AS every collector well knows, the Bill Stamps of Belgium are printed in sheets each one of which shows but a single denomination.

However, to my great astonishment, I recently received four sheets, each of twenty stamps, displaying (instead of at most four values only) the complete double set of our first emission—1st Sept., 1862—the arrangement of the blue stamps being as shown in the following diagram:

10c.	2f.	4.50	7f.
25c.	2.50	5f.	7.50
50c.	3f.	5.50	8f.
1f.	3.50	6f.	8.50
1.50	4f.	6.50	9f.

9.50	12f.	22.50	45f.
10f.	12.50	25f.	50f.
10.50	15f.	30f.	designs
11f.	17.50	35f.	without
11.50	20f.	40f.	value.

The last three vertical spaces on the second sheet are occupied by stamps perfect in all respects save that they lack the indications of value and "range."

The rose stamps—for bills payable out of the country—are arranged in precisely the same manner, the only differences being in the colour and in the fact that the corresponding values are exactly half of those in the blue set. They run, therefore, from 5 cents to 25 francs, and conclude with three similarly incomplete designs.

In addition, I received a set of the stamps of 1st Jan. 1884 (King's head), that had evidently been printed in a similar fashion, but unfortunately the sheets had been divided up, and the stamps reached me in vertical pairs and strips of 3, 5 and 6.

The blue stamps I can arrange in seven *horizontal* rows of five, showing each value from 10 cents to 40 francs inclusive, and the rose stamps fall into six horizontal rows of five and one of six, ranging from 5 cents to 22f. 50c. It is worthy of note that the blue stamps of 45 and 50 francs and the rose stamp of 25 francs are not present.

On seeking information about these abnormal impressions, I was informed that sheets were prepared in this way for the Belgian Record-offices (*greffes des tribunaux belges*), and that all but those preserved for me have been destroyed by fire.

JEAN VERZIJL

REVIEW.

The Revenue Stamps of the United States.

(*Concluded from page 7.*)

THERE are some strange omissions on the part of the compilers of this work, and of these that which is most noticeable, and will be most severely felt, is the absence of any *resumé* of the Acts of Congress that called these stamps into existence, supervised their employment, and gradually dismissed them, and the *total* absence of much information of this kind, that might reasonably be expected in a work that calls itself "An Historical Reference List."

Another curious omission is the failure to give such absolutely necessary information as the table of duties governing the use of the private proprietaries. This is all the more surprising in that whilst corresponding with one of the Members of the Boston Society's Revenue Committee, with the intention of contributing our mite towards the compilation, we took the opportunity of asking for that table and it was readily furnished.

We must also take strong exception to the propriety of the course adopted in preparing the catalogue of imperforate and partly perforated stamps. The compilers state in their preface that indisputable evidence of the existence of each stamp has been required for its inclusion, and that in the case of the classes just referred to "this evidence has been the '*personal knowledge* of the existence of said stamps' in *unsevered pairs, or blocks.*" Considering the very short space of time during which stamps were issued without or with partial perforation, and the undoubted fact that many would never be used other than singly, we feel that the line drawn is so severe as to detract from the usefulness of the lists, more especially as we fail to find any saving enumeration of varieties that have not passed the test, but are reasonably entitled to positions in the catalogue.

Two other matters call for adverse notice: one is the unpardonably lengthy list of printers' errors (unfortunately not exhaustive), which looks more like the addendum to a work of half-a-century ago than the complement of a modern book; the other is the poverty of the Index, the compilation of which, however wearisome, is a far more important matter than the authors of this and of many another book seem to realize.

The openings for unfavourable criticism are now exhausted, and the defects sink into microscopical dimensions when viewed in their true proportion against the enormous volume of matter that calls for the warmest praise, and the heartiest thanks from us and our fellow collectors.

Some of our most cherished ideas have been utterly dispelled, and in their place we have a broad and firm foundation to work upon. The amount of fresh, because hitherto unprocurable, information is prodigious, and whether we are being introduced to varieties that have been issued but have never turned up, or are being shown why we should delete certain names appearing in the catalogues, or are immersed in the romance of some of the counterfeits, we are conscious throughout that we are the happy possessors of a philatelic treasure of rare merit.

MONTHLY CHRONICLE.

FISCAL AND TELEGRAPH NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Notes relating to Telegraphs are distinguished by an asterisk.

Alsace and Lorraine. Of the type of the new 2 mark (illustrated in *Stamps*, December 1898), *Le T.P.*, announces the 1 mark, carmine-rose.

Basle. *Bordereaux Stempel.* New issue chronicled and illustrated in *L'Ami des Timbres.* The cut shows a most effective design, consisting of the arms in a large white circle between the name and title in small colourless caps., on a solid ground; the whole being enclosed in an ornamental frame. The value is overprinted in colour in the central part. Paper, white; colour, dull lilac; perf. 11½. 20c., overprint black; 1 and 2fr., overprint red.

Bolivar. Mr. H. N. Terrett has sent for inspection the only catalogued stamp dated 1865—the 30 centavos, black—minus the lower portion containing the value, and bearing across the arms in two lines of fancy letters the overprint *Quinhentos Pesos* in red.

British Guiana. See Mr. White's article on page 10.

Great Britain. The discovery announced last month in the *Patent* series, has been handsomely capped by Mr. Jeffrey Grime, who sends us a specimen of the 1d., embossed *Receipt* of the "cottage-loaf" design, struck 7. 3. 54 by die J, on blue paper, cut out by a many-pointed star punch, and gummed on the reverse. We presume that these stamps were supplied in sheets to some private firm, and that this very unusual and attractive method of separation is quite unofficial.

***Honduras.** *Telegraphs.* Mr. G. W. Pepper tells us that he possesses the 1 real, imperforate, on an original form.

India. *Notarial.* Yet another discovery on the 1 rupee, embossed, *Foreign Bill.* This time it is die B, and the overprint in small black caps., 20 by 2½ mm., across the centre is unique, as far as our experience goes, in appearing between inverted commas. The stamp has been submitted by Mr. A. E. Lawrence.

**Telegraphs.* Mr. W. Corfield sends us the upper used half of the current 2r. 8a., stamp overprinted 2 RUPEES, in black, 21 x 3 mm. across the top.

Niger Coast. *Consular.* It was announced in *Stamps* of May last that our Publisher had received the 10s., violet postage stamp overprinted CONSULAR across the bust in small red caps. 20 by 2mm. He has now found the 2s. 6d., olive-brown, similarly treated.

Philippine Islands. *Giro.* Some six weeks ago a contributor to *Mekeel's Weekly* gave a partial description of a revenue stamp that had been issued by the United States, and we now find the design described and illustrated in *L'Ami des Timbres.* Putting the two accounts together we can chronicle a double-lined upright rectangular frame, 19 by 46½ mm., with the following enclosures, commencing at the top: (*a*) The range. (*b*) The word GIRO in large rustic caps., framed. (*c*) Shield, bearing stars and stripes, crossed by UNITED STATES in two lines of small double-lined caps., and having the words INTERNAL REVENUE in thin graduated caps., between its sides and the frame. (*d*) PHILIPPINE ISLANDS 1899 in three lines of thin block caps. (*e*) The value. The design and all inscriptions are printed in colour on white paper, and the perf., is 12. *L'Ami* announces the 15c. de peso, blue, range 100 à 200 p.; and from *M.W.S.N.*, we gather that there is a 20c., with range 200 à 400 p., and a 30 c., but the colours are not given.

Sello. Another U.S. emission, of much more artistic appearance, has been shown to us by Mr. A. M. South. A lateral horizontal frame, 47 by 27 mm., is divided vertically into two parts. In the left and smaller portion appears the arms on a shield from whence issue rays in all directions; above is UNITED STATES in two lines, on the sides INTERNAL REVENUE, and below IN THE PHILIPPINE ISLANDS, all in small block caps. In the other portion the American Eagle figures as the central device between branches of (?) bay and surmounted by the usual motto, all being on a groundwork composed of stars. At top, appears the title and class, SELLO 10°, and at the bottom, the value, 25C. DE PESO, both in large coloured caps. Printed in pink on white wove paper, roughly perforated 12.

Siam. See Mr. Fulcher's article on page 12.

United States. With the peculiar oblong perforation, gauging 7, that has now been adopted for the revenue stamps, we have received from Mr. H. Clark the 1½c., and from Mr. W. Morley the 1 cent, *Proprietary.*

RAILWAY PARCEL STAMPS. We received a short time ago from Mr. T. A. Stodart, the 3d., value of a new issue for the London and North Western Railway, and made a note of it for this issue. *Ewen's Weekly* No. 16, just received, chronicles the same type, and mentions the denominations 1d., 4d., and 6d. The design consists of a colourless numeral of value on a solid scarlet rectangle, 18 by 20 mm., surrounded by the name of the company in coloured block caps. At top and bottom there are lined panels, the upper containing the inscription "PARCEL STAMP," the lower a control letter and figures. Printed in scarlet on white wove paper and rouletted; control, black.

Of the previous type (Britannia), the same paper chronicles the following colour-changes: 3d., lilac-brown; 5d., very pale green; 1/-, very pale blue-green.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. MARCH, 1900. No. 3.

"DISCOVERIES."

THE suggestion made in our last number by Mr. R. Tyeth Stevens has borne good if not ample fruit, for Mr. A. M. South has submitted to us an obsolete British Colonial postage stamp showing a watermark not previously recorded in connection with this value.

NEVIS. 6 pence, green, watermarked crown and CC, perf. 14. It is true that the specimen bears the "REVENUE" overprint, which was applied to most of the postage stamps of this Island, but this variety is equally unknown to collectors of fiscals, and, as far as we know, this is the first intimation of the fact that at least one sheet of the 6d., green, Nevis was printed on CC paper.

Mr. Walter Morley has found the following variety:

PARAGUAY. 1892. 10 cents, lilac-blue, with double commemorative overprint.

Zululand Statistics.

FOR the following interesting figures relating to the stamps of Natal, and of Great Britain, overprinted for use in Zululand, we are indebted to Mr. L. H. J. Walker, of Pietermaritzburg, who obtained them from the late Commissioner of Stamps in that country.

It should be borne in mind that all values were used for fiscal as well as for postal purposes; the figures given represent in each case the number of stamps *actually sold*.

Overprinted Natal Stamps:

½d., green	11,245
1d., lilac	120,224
6d., ,, ...	6,325.

The 6d., was chiefly used for revenue purposes.

Overprinted British Stamps:

½d., vermilion	268,224	4d., green and brown ...	20,250
1d., lilac	459,776	5d., lilac and blue ...	6,428
2d., green and carmine ...	31,987	6d., purple on red ...	11,405
2½d., purple on blue ...	28,544	9d., purple and blue ...	3,701
3d., brown on yellow ...	11,949	1s., green	4,564

5s., carmine ... 998.

Most of the 5 shilling stamps were used fiscally.

Patent Medicine Labels.

SUGGESTED IMPROVEMENTS BY A MANUFACTURING CHEMIST.

WHETHER it is a wise expedient to levy a tax on medicines or not is a question which admits of grave doubt: if medicines are looked upon as luxuries simply and entirely, no one would have the slightest hesitation in advocating the payment of duty upon them; but if, as we believe is the general opinion, medicines are regarded as necessaries of our civilization, then the same considerations that demand a free breakfast table would also demand free medicines. Probably the consideration that would weigh most with the Government is the fact that so-called patent medicines yield an annual revenue of over a quarter of a million sterling, and it is certain that only the very strongest reasons would induce any Chancellor of the Exchequer to abolish the duty that has been for a long succession of years levied upon them.

Genuine *patent* medicines are very few indeed, perhaps not more than a dozen in all; the rest of the medicines liable to stamp duty are not patent, never having been the subjects of letters patent, but are merely proprietary articles: such are dutiable by reason of their recommendation for the cure or relief of some human disorder.

The stamps sold for attachment to medicines have varied considerably from time to time. The earliest type, issued September 1st, 1783, differs in that it had four flaps; but, of the two, the present elongated shape is to be preferred, as many of the packages which must bear the label are small and would practically be covered by the former cumbrous addition: the present style, since it may legally be folded in any manner, is adapted for packages of all shapes and sizes.

There is, however, one solid advantage possessed by some of the older stamps, and it lies in the fact that their arrangement prevented the possibility of a species of fraud which the present design most decidedly invites—this is a point that should be brought to the notice of the Legislature. On comparison, it will be found that whereas the wording on the present stamp is like this:—

issues, now discarded, had a blank space in which the name of the manufacturer, or that of the article, had to be inserted. It will readily be noticed that the old style after being marked in this way could not easily be used for any other preparation, whereas the existing form can be employed for any and every proprietary article. Patent Medicine Vendors are allowed to sell some preparations loose, children's powders, for example, being frequently sold singly from a box or packet containing 8, 24, or more, powders. The package broken open must bear a stamp, but the single powders bear none; the stamps, being thus left in the hands of the retailer, may be used, if he be at all fraudulently disposed, for some totally different preparation, and the Revenue is consequently cheated.

It has been stated that certain large users of medicine labels prefer to receive them imperforate, and ungummed, but this is certainly contrary to the views of the great majority of manufacturers, who would welcome the introduction of the more complete form.

These conclusions may be embodied thus:—

To HER MAJESTY'S COMMISSIONERS OF INLAND REVENUE,

SUGGESTED IMPROVEMENTS IN PATENT MEDICINE LABELS, TO PREVENT FRAUD, AND INCREASE THEIR USEFULNESS.

(i) A vacant space should be left in the body of the stamp.

(ii) The name of the preparation should be compulsorily inserted in this space before use.

(iii) The stamps should be perforated and gummed.

(iv) If altered in size, they should be made smaller rather than larger.

British Foreign Bills.

1851-58.

FOREWORD. Some years before his elevation to the Bench, we received from F. A. Philbrick, Esq., Q.C., two or three letters dealing with our early Foreign Bill stamps, and from them we have extracted and collated the following statements, which in their present form have been kindly revised by His Honour Judge Philbrick, and are thus presented with the full weight of the greatest living authority.

The letters were called forth by the circulation in a Fiscal Stamp Society of a sheet of "Typical Specimens," illustrating the divisions of the long Foreign Bills as recognised by us at that time, the classification being into sets on thick and thin paper: deep blue, medium and white, according to the tints as presented to the eye.

* * * * * [ED.]

YOUR arrangement is very interesting, but shows that you have not quite fathomed all the process of manufacture at the Government Paper Mills.

In the endeavour to obtain a true Safety Paper, the makers tried mixing Prussiate of Potash with the pulp*, but found it a very difficult ingredient to manage, on account of its high specific gravity which caused it to precipitate too quickly in the tub with most capricious results, some sheets showing hardly a trace while others were over laden.

They then tried less, and, towards the end, very little indeed of the prussiate, contenting themselves with a saturated solution whereby the chemical was diffused throughout the *pâte* (forgive the French word, but we have no exact English equivalent—the nearest perhaps is "substance") of the paper: still much depended on the pulp being kept thoroughly agitated during the process in order that the prussiate should not form a sediment.

During the period of the first attempts, there would be found in the same batch from the Mills both *very* blue and slightly blued papers, according as the pulp settled down and the prussiate was precipitated in a short time after the stirring up of the contents. Later on, when very little of the chemical was used, the paper sometimes appears almost white, but, with the exception of a single well-marked batch, some prussiate was always present, and the divisions of blue, bluish and white papers as applied to the great bulk of these stamps are not really correct indications, for all these results might well occur in the same batch of paper.

The only true white is a thick glazed machine paper printed on in red-violet. It is seldom seen, and only one value—the 3d.—is known perforated 16.

You have quite naturally sub-divided the series into thick and thin papers, but the contract called for paper weighing so many lbs., to the ream, and, being hand-made, to equalize matters the contractors put thick and thin sheets in the ream to make the weight up to standard. The printers used the sheets in the order delivered, hence the same printing is found on papers of widely different thicknesses.

The colour was officially designated "purple," but at times it was redder, at others more violet, all passed. Well-defined colour groups of two or three or several values may be found, as very large quantities were ordered at a time in order to take advantage of the contract sliding scale, which operated in such a way that the price of 7d., per 1000, charged if forty-eight millions were ordered at one time, rose to 1s. 9½d., per 1000 for lesser quantities than 120,000, and a minimum of 60,000 was charged for in all cases.

Your discovery of a re-arrangement of the wire "bits" forming the watermark is noteworthy. Apparently it coincides with the change of paper from hand-made to machine-made, the "bits" in the latter being set closer together on the dandy roll.

*As is well known, the property of Prussiate of Potash is to "fly" at the action of any acid, and the danger to be guarded against was the use of acid reagents to remove the writing ink used in cancelling the stamps: it also "flies" at the detergents used to remove the printing ink from the stamped cancellations, and thus had the property of being what is known as "doubly fugitive," so that, whether obliterated by pen and ink or by a handstamp and printing ink, the stamps would be spoiled by any attempt to clean them. [F.A.P.]

Notes on the Municipal Stamps of Gloucestershire.

THE collection of Municipal Revenue Stamps forms an interesting branch of fiscal philately. They have much of the authority attached to Government issues, and are sufficiently varied in design and uses to attract the attention of the specialist. A glance at Moens' exhaustive catalogue of Revenues will show that this special field is not too extensive to cope with, and that there is just that amount of rarity and ungetatableness about some of the issues to develop research, and add zest to their collection. The sight of an album showing the Argentine municipals, the considerable series of Spanish towns, the still more extensive issues of Italy, added to those of Great Britain, France, Russia, Roumania, and Turkey, would whet the appetite of many an old anti-fiscalist, and reduce his fashionable and petted "Postals" to their true proportion in the series of Stamp Duties. He would begin to recognize that whilst postage stamps formed an important factor, they are but a part, and that by no means the most artistic and interesting, of the vast system for raising a State Revenue, of which the stamp is a facile and legal record.

By the Local Stamp Act, of 1869, Government gave Justices of the Peace authority to collect statute fees, &c., by means of adhesive stamps. The municipalities of Great Britain have not, however, largely availed themselves of the system, for London, Ely, Southampton, Northamptonshire, and Gloucestershire, are the only local authorities known to have issued these stamps.

Gloucestershire introduced the system from Northamptonshire in 1875, but, for some unascertained reason, soon reverted to its previous method of collection of fees in cash, and consequently the issue is rare. From the most reliable information that can now be obtained, it appears that two series were printed: one for Fees, and one for Fines. They were used solely for the purpose of collecting sums payable to Justices' Clerks in the several divisions of the County (not in Boroughs), including fees levied on Warrants of Overseers' Appointment, on Justices' Certificates of Completion of Rate levied, on all Summonses issued by the County Magistrates, &c. &c. The County Treasurer was the official responsible for their issue and distribution. He did not obtain the stamps locally, but from the well known lithographers, Messrs. Waterlow Bros., and Layton, who, however, I am informed, no longer have the records of their manufacture. Except, perhaps, in a few instances, their use had been discontinued at the end of March, 1880, and certainly they were quite obsolete in 1881.

The "Fee" stamp was printed in colour on white unwatermarked paper. The design consists of the Union Jack, in a shield, on a blue ground of fine network. The name of the County appears, arched in carmine on a white ground, above the shield, and the face value is overprinted in carmine beneath it within a moire oblong. The whole is enclosed in a somewhat ornate and framed border. I have seen two distinct varieties of shade, pale and dark blue.

There are three regular varieties of perforation: 12½, 14, and 15½ x 15; the 6d., has also been met with perf. 13, and the 2/- and 2/6 perf. 14½. The face values are 1d., 3d., 6d., 1/-, 1/6, 2/-, 2/6, 5/-, 10/-, £1. These do not quite agree with catalogue lists, and I have not yet met with the 3d., and 1/6 values, but it is stated on good authority that these existed.* My authority states that the "Fine" stamps were similar in all particulars to the "Fee" stamps, except that the design was printed in brown with the lettering in violet.

Moens shared with most collectors the general obscurity respecting these stamps. He queries most of the data catalogued, and justly so. I have evidence of their use in 1875, or eight years earlier than their supposed first issue. There was no marked change in colour, so that his queried set in "mauve and violet" may be dismissed; so also the change in "1890" to "green and carmine," the stamps being obsolete in 1880.

RALPH DOUGLAS.

*We have a copy of the 3d., used, and perforated 12½. [ED.]

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EDITORIAL.

SO many kind things have been said of the new venture that it is our first and most pleasing duty to thank our journalistic *confrères* for their friendly notices and many encouraging remarks. It seems to be generally felt that we have a very legitimate mission, and no one has been cruel enough to say that we are unlikely to fulfil it.

In tendering our acknowledgments we would make special mention of the marked favour with which our enterprise has been received by the leading Continental papers. The fiscal division of our hobby has ever received a greater share of attention across the Channel, and our intention to cultivate the subject meets with ready approval.

* * * * *

The suggestions contained in the article on Medicine Labels in this number are far more important than a casual reader would be likely to imagine.

We recently visited a number of vendors of patent medicines with the double object of securing any old stamps that might be found on preparations now unfashionable, and of asking for such labels as they are accustomed to detach from proprietary articles sold in lesser quantities, or used in the course of business. To our great surprise, we found that it is the almost invariable practice to use over again all the current labels thus obtained, and that this is done as a matter of course without any attempt at concealment. Chemists of high repute and eminent respectability have freely admitted their habitual fraudulent evasion of what seems to be regarded as "an unreasonable duty," and when men of such character are found to be regularly defrauding the revenue, it is safe to assume that men of lower position are not likely to be more scrupulous.

The magnitude of the evil may be inferred from the statement—which we are well authorized to make—that the Exchequer is annually defrauded to the extent of many thousands of pounds by the general indulgence in this practice. Such a matter is of direct concern to all law-abiding taxpayers in this country, and we deem it to be our duty to bring it to the immediate notice of the Treasury.

* * * * *

The conclusion of the lists of the Revenue Stamps of Siam is held over until next month, as Mr. Fulcher is daily expecting the arrival of some promised information from that little known country.

Fiscal stamp collectors will read with much pleasure and profit two of the articles referred to in our last Editorial. The one dealing with our early Foreign Bills contains much information that is peculiarly interesting; and the notes on the double issue of Gloucestershire are of special value in that they enable us to delete two whole sets from the catalogues and handbooks.

M. Maurice Langlois, in writing a few words of congratulation, explains that his duties have been so onerous of late as to allow him no time for philatelic matters—we have noticed with regret the absence of the fiscal chronicle in *La Revue Philatelique Française*—but as a token of his interest he encloses a list of the Revenue stamps of British Central Africa. This, we hope, is but an earnest of favours to come when our friend has more leisure.

We have pleasure in announcing that Rev. E. Bell has promised to write for us a series of short articles, to appear every other month, under the title of "Philately as an Aid to Culture." We know the Reverend gentleman as a clever lecturer on the educational aspect of philately, and the subject of his essays—the first of which may be expected next month—should be one after his own heart.

* * * * *

In each of the preceding numbers we have vainly endeavoured to find room for an account of what is to be done at the International Philatelic Exhibition and Congress to be held in Paris this year, and again we have such a full number that we can only say that intending exhibitors—in addition to the many classes for postal matter, already fully announced in the English press, there is a class with three divisions and seven prizes for collections of fiscals, and one with two awards for telegraphs—have to forward their request for space and particulars of their proposed exhibit before May 31st. We shall be happy to send a copy of the 12 page prospectus and form of request to any intending exhibitor. The exhibits are not required until the 15th of August, but there is no time to lose.

* * * * *

Pressure upon our space obliges us to hold over our monthly review. Various considerations compel us to go to press earlier in each month than is usual, and, at the time of writing, Mr. Morley's Telegraph Catalogue has not come to hand though daily expected from the printers. The latter plead great pressure as the result of the present philatelic activity!

We have received from M. A. Guenin a "History of the Stamped Papers and Adhesive Fiscals of France," and from Mr. S. Stewart "The Stamp Collectors' Almanac," both of which shall be reviewed next month.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS,

CURRENT IN 1900.

By G. W. J. Potter.

It is now some years since stamps were first issued by the railway companies to prepay the carriage of newspapers; apparently the Manchester, Sheffield, and Lincolnshire were the first to do so, in 1855, and a dozen years later nearly every railway in Great Britain had its own set, usually ranging in value from ½d., to 6d. As time went on special stamps were issued for corn samples, parcels, news letters, and even for milk. Several of these are now extremely difficult to obtain, and the excellent suggestion has been made that would-be collectors should start with those now current.

I propose to give in these pages a list and description of all the stamps that are now in use, and hope to make it fairly complete; but as information is difficult to obtain on some points, I shall be glad to receive any additions and corrections that readers may be able to make.

It may be noted that while the companies have mostly retained their original designs, but few of them keep to the large size that was at first the order of the day. The stamps are now mostly of medium size, perforated, bearing a control number, and with the inscription "At Owner's Risk." Wherever obtainable, size of stamps, colour, perforation, and number of stamps to a sheet will be given; it must be understood that sometimes these vary greatly, but it is hoped that the present list will help collectors in their endeavour to secure a representative collection of British Railway Stamps.

For the sake of convenience I will describe the Welsh issues first, and commence, therefore, with the Barry Railway. In this design the figure of value is in the centre of a lozenge, which is inserted in the base of two triangles whose points, if visible, would meet in the centre of the stamp, the whole being enclosed in an upright oblong. This appears to have been a favourite design, as it appears in several of the present-day issues and in a large number of those that are now obsolete.

There are four values: ½d., 1d., 2d., and 3d. The ½d., which is used for one newspaper, is typeprinted in a lined rectangle, but has no value expressed upon it.

BARRY RAILWAY.

Sheets of 24. Size of stamp, 3.5 by 4.3 cm.
Control numbers at top.

[½d.]	Black on yellow,	perf.	11½.
1d.	,, ,, white,	,,	12.
2d.	,, ,, pale blue,	,,	,,
3d.	,, ,, ,, rose,	,,	,,

(To be continued.)

* * * * *

The Scottish Philatelic Society has started a War Relief Fund, and appeals to all stamp collectors in Scotland, and to all Scottish collectors abroad, for contributions selected from their best duplicates. All stamps sent in will be properly classified, and sold by auction as soon as a sufficient quantity has been received. The gross proceeds will go to the *Scotsman* Fund. Address, William Fish, Esq., M.A., Hon. Sec., and Treas., 18, Montpelier Terrace, Edinburgh.

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 14.)

The earliest press notice of these stamps occurred in the Illustrated London News, 21st July, 1855. Part of it was reprinted in Mr. Ewen's excellent little *Weekly Stamp News* early last year, but the article gives in itself such an excellent reason for the existence of these stamps, and such a clear description of their use, that I reproduce it here *in toto*.

"Newspaper Parcel Prepaid Stamps.

'Labels like the one engraved below have 'been adopted by the Midland, Lancashire and 'Yorkshire, North Eastern, M. S. & L.,* and 'East Lancashire Railways for the prepayment 'of newspaper parcels.

'They are issued in pounds worth to news-'paper proprietors only, and the parcel, being 'duly labelled, passes free, not only over one, 'but if a through parcel, over all the lines of the 'associated railways.

'The rates are very low and specially adopted 'to enable the transmission of newspapers to all 'places. It is, in fact, the postage stamp system 'applied to newspaper parcels.

'Some time since it was proposed to apply 'this system to all small parcels, but some of the 'companies did not see their way to the change 'as a general one. This excellent system is at 'present confined to the above companies, but 'surely the L. & N. W., and Great Northern 'Companies will follow and give the metropolitan 'press the advantages of the new system, now 'confined to the country.

'The system of a cheap prepaid label or stamp 'avoids booking, weighing at station, and delay, 'and enables the transmission of newspapers 'into localities where otherwise, from high cost 'of conveyance, they could never penetrate 'except to the houses of the rich."

*Manchester, Sheffield, and Lincolnshire.

The illustration is the 3d., stamp of the handsome first issue of the M. S. & L. Railway, and for that reason I should have given it first place in the following catalogue, but for the fact that Mr. Morley has specially asked me to begin with the

Great Western Railway.

This, although not one of those lines mentioned above as the pioneers of the movement, was nevertheless amongst the earliest railway companies to issue newspaper stamps, and, in addition to this, the fact of its having, in its rapid growth, engulfed so many smaller lines that could not compete with it, and had to submit to being absorbed in its gigantic system, has caused most of their stamps to become long since obsolete and almost unattainable, and I would therefore select the stamps of this great line, and of the smaller lines connected with it, as, perhaps, the most interesting group for intending collectors to choose out of the vast field open to them for research.

(To be continued.)

AUSTRIAN MYSTERIES.

Dates of Issue, Paper, and Perfs.

By an Old Collector.

BUY! BUY!! BUY!!! For sale, Austrian Bills, 2/6 per thousand! No offers!

Few fiscal collectors avail themselves of the opportunity, yet to them there is no other country so interesting to study.

The probable excuse will be that one stamp of each value and issue is enough; still whilst varieties of paper and perforations of other countries are collected, in this case they are apparently entirely neglected.

As a fiscal collector of over 20 years standing, I may say that very little is known of the early stamps of this country, although single stamps of most values are exceedingly common (pairs, strips, and blocks of the first issue are scarce).

Watermark. Can any collector say what the watermark of the first issue is? All authorities chronicle it as without any, which is erroneous.

Specimens are obtainable bearing large skeleton Roman letters, with stop between each, vertically on some stamps, horizontally on others. These letters form the words "Stempel Marke," no other letter than these being found, and a pair is known with three letters E.M.P. In the same issue appears a large double-headed eagle, larger in size than the 1 florin value; and the letter R being the final letter of an inscription has been found also. This letter is surrounded on three sides by two lines, on the outer of which are fleur-de-lis ornamentations.

As most specimens bear no watermark, in my own opinion all points to one device in the sheet of Double-headed Eagle (? times), "Stempel Marke," and another framed inscription ending with the letter R.

Perhaps some one else can solve this interesting problem.

Paper. The earliest stamps are on three kinds—stout, medium, and thin.

Perforations. As regards these, there are in the first issue 60, embracing single and compound, from 18 x 15½ to 13 x 13½, and in the common values nearly all exist for each.

Dates of Issue. The second issue is given by *all* authorities as 8th July, 1858, but from the evidence of the stamps themselves, this must be erroneous—in so far as all the values are concerned. My strong conviction is that prior to that date there was a demand for other values not then existing, and that on that date such only were issued to the public. From the stamps themselves we learn that in order to create the new values the frames of older ones were used, the new figures of values being typographed in the centres. The values were:

½ kr.,	in frame of	6 kr.	7 kr.,	in frame of	3 kr.
2 ,,	,,	3 ,,	12 ,,	,,	6 ,,
4 ,,	,,	3 ,,	25 ,,	,,	45 ,,
5 ,,	,,	6 ,,	60 ,,	,,	45 ,,

72 kr., in frame of 3 kr.

Some of these are scarce.

(*To be continued.*)

"REVENUE. B.C.A."

IT was in 1892 that fiscal stamps were first issued in British Central Africa, seven values of the postage stamps of the British South Africa Co., placed in a large frame, being utilized for this purpose.

Description: Upright rectangular frame, 57½ x 28 mm. In the centre a reproduction of the design of the British South Africa Co.'s first postage stamps, which shows the Arms with the name of the Company above and the value below. Above all is the word REVENUE, and in the lower part the letters B.C.A. Engraved and printed in colour on white wove paper; perforated 14.

2½ shillings,	lilac,	value in red.	
4 ,,	black,	,,	,,
10 ,,	green,	,,	,,
1 pound,	blue,	,,	,,
10 pounds,	orange	,,	,,
25 ,,	deep blue.		
50 ,,	deep green.		

Issue of 1893. Two supplementary values—the one shilling and the six shillings—were almost immediately added to the preceding series; they were created by means of a black surcharge on some of the existing stamps.

1s., on 10s.,	green, red, and black.		
1s., on £1,	blue,	,,	,,
6s., on £1,	,,	,,	,,
6s., on £10,	orange	,,	,,

All these stamps were shown in collections exhibited at The Imperial Institute—a commercial museum of the British Colonies, situated near the Kensington Museum in London.

Maurice Langlois.

In the January, 1899, number of *Stamps*, we chronicled the 6s., on £10, cut vertically in half and used for 3s., on the authority of the *Monthly Journal*. We have since obtained the lower *diagonal* half of this stamp on part of a document. [Ed.]

TWO BRITISH ERRORS.

I HAVE in my collection of British fiscals a remarkable double impression, and, as I have not yet seen a description of anything of the kind, I thought that a short account of it might interest collectors of these stamps.

The specimen—a 6d., value—belongs to the Marine Insurance series, and to the division described as vermilion, undated, wmk., balances, perf. 12½. The first impression is from die Y, the colour being perfectly full and clear and the embossing sharp and distinct. The overprint is from die Z, and is 4 mm., lower than the first although the sides of both impressions are exactly in line. The stamp is used with an ordinary 1s., and the date of cancellation is 5th February, 1878.

I also possess a copy of the 2s., Consular Service, vermilion, value in words printed twice, with lower line reading "TWO SHILLING."

It is numbered 35685, and is used with a normal specimen of the same value numbered 35694. The cancellation is "British Consulate—Mogador."

J. J. Coates.

MONTHLY CHRONICLE.

FISCAL AND TELEGRAPH NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Notes relating to Telegraphs are distinguished by an asterisk.

Austria. See article on page 23.

Brazil. *Consular.* Addition to current series signalled by *L'Ami.* : 300 reis, lilac, value in red.

Bremen. *Stempel Abgabe.* We have received from Mr. B. Köhler a value that we do not find chronicled : 50 mark, salmon on white, perf. 11½.

British Central Africa. See M. Langlois' article on page 23.

Colombia. 1887. Moens' type 12193. Dr. C. J. Cooke has kindly sent us the 25c., orange, and the 1 p., vermilion, *rouletted.*

Mr. G. Gilbert has shown us a tête-bêche pair of the 20c., 1859-60.

Great Britain. *Consular Service. Marine Policies. Gloucestershire.* See articles on pages 20 and 23.

Grenada. There is quite a budget from this small place. Of the 1876 issue, L'Ami chronicles the £3 orange and green, and the 2s., with error "OWT." We fancy that a specimen of the latter has been in our publisher's possession for some time.

Other errors have been shown to us by Mr. H. Thompson, but, although three or four of them are not included in Mr. Morley's catalogue, there is only one of which we can find no previous mention—"ONE SHILLINGS."

Finally, Mr. A. E. Lawrence submits two distinct types of the "1" in the 1d., on 1½d., provisional, one having a straight, the other a sloping, top. We have long known the two types of the 1d., on 2s., where the difference is much more marked.

***Honduras.** In the note reproduced in last month's Chronicle, Mr. Pepper by a slip of the pen wrote Honduras instead of Salvador.

Hungary. *The Monthly Circular* chronicles the 1kr., Journal Tax stamp on the paper with the Iron Crown. This duty was thought to be obsolete, but we are informed that it is still levied on foreign papers arriving by post.

India. *Court Fees Provisionals.* Some most interesting discoveries have reached us from Mr K. Peerbhoy.

On *Electric Telegraph.* 1 rupee. Horizontal overprint, 20 x 3 mm., plus dot.

On embossed *Foreign Bill.* 1 rupee, die B. Tête-bêche pair, with overprint, 39 x 4¾ mm., plus dot, downward and upward respectively. 4 rupees, two single copies showing same overprint, one downward the other upward.

On *Foreign Bills* of 1861, minus upper and lower portions : 2 as., and 4 as., with overprint, 34 x 4½ mm., downward.

Italy. *Bills.* The two following varieties may be added to the lists of errors :

1868. ,400 on 12 l., red (*A. E. Lawrence*).
1871. " " (*A. P. Pearce*).

Mexico. In *Stamps* of October last we described the current *Renta Interior* series and listed 9 values ; Mr. Rudolf Krause adds two more : 50 p., brown ; 100 p., red, with head of Liberty in black.

L'Ami announces a change of colour for the set *Hilaza y Tejidos* : 5c., rose ; 20c., blue ; 1 p., orange ; 5 p., brown ; 20 p., pale green.

Nevis. See "Discoveries" on page 17.

Peru. 1870-1871. Mr. A. E. Lawrence shows us two inverted overprints on the 10 cents—Lima, and Moquegua.

**Telegraphs.* Black oblique overprint of "Télégraphos" on the following postage stamps : 2 c., carmine of 1883 ; 50 c., flesh, and 1 sol, grey, of 1886 ; "Deficit :" 1 c., brown, of 1879 ; 20 c., blue of 1874. (*Le T.P.*)

Portuguese India. Mr. K. Peerbhoy submits a number of postage stamps overprinted "Contribuiçao" at top, "industrial" at bottom, and new value thus : 10 REIS on the effigy between pairs of parallel lines.

On 4½ reis, yellow : 2 r., in black ; 5 r., in blue ; 10 r., in red ; 20 r., in red-brown. On 1 tanga, pale-blue : 10 r., red.

Amongst the specimens we note a pair of the 2 reis on 4½ reis, one of which has no accent.

***Roumania.** *Le Courier des T.P.*, announces the recent issue of three telegraph cards. There is one for congratulatory telegrams (!) of 25 bani, the others, 80 b., and 1 leu, are for ordinary messages of 10 or 14 words.

***Salvador.** We have received from Mr. G. W. Pepper the 1 real, green, imperforate.

Santander. Moens' type 13451. 80 c. Tercera Clase, yellow, imperf. (*A. E. Lawrence.*)

Spain. *Sello. 1884.* Mr. T. P. Dorman submits a copy of the 25 pesetas, violet, printed on paper already bearing impressions of the 10 pesetas, yellow. The specimen does not appear to have been gummed, and, though quite a curiosity, can hardly be regarded as anything but printers' waste.

United States. Mr. A. E. Lawrence sends us the 2c., *Documentary* with the new perforation, and from Mr. A. Holland we have received the ⅝ c., *Proprietary* is similar condition. One dropped and one misplaced word in our Chronicle last month caused an erroneous announcement, we intended to list the 1 c., *Documentary*, and the 1½ c., *Proprietary*.

Western Australia. The *M.J.*, has received the 3d., lilac, with wmk., crown and WA.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. APRIL, 1900. No. 4.

"DISCOVERIES."—Postal Items Contributed.

OVERPRINT OR CANCELLATION? For mention under our "Discoveries" heading, we have been shown by Mr. G. W. Pepper, of New York, a specimen of a British Indian stamp bearing a strange inscription.

The stamp is the 2 annas, green, of the first (1854) issue, and, placing the stamp on its side with the face looking down, the overprint appears as copied here.

INDIA
UNPAID

The rectangle measures 19½ x 13½ mm., and the top and bottom coincide with the sides of the frame surrounding the profile.

The inscription is in *sans serif* capitals 4½mm., high. The stamp has been cut at the bottom along a line which appears to be the side of a similar rectangle, though it is not quite parallel; there is no other mark upon it. Though considered to be unused by the owner, it has no gum.

The points in favour of the presumption that the design is an overprint applied before application to the cover are:—

(*a*) Its conformity to the size and shape of the stamp, and its position thereon.

(*b*) The line below; this is of the same length and in the same position as one side of the rectangle, though not equi-distant therefrom. (The space at one end is 2½ mm., and at the other 3½mm.)

(*c*) The improbability that a stamped cover would be marked "Unpaid."

With regard to this last point it has been suggested that the letter may have passed through some native territory for which extra fees payable in cash were demanded. We are not competent to pass an opinion on the probabilities of such a case, but the upright position of the overprint on the stamp is about the last in which we should have expected to find one of this shape struck by hand on a cover.

We hazard the suggestion that the stamp is an essay designed as a Postage Due label and probably never adopted. In any case it raises an interesting question, and we hope to be furnished with a satisfactory explanation.

A LITTLE MATTER OF SUBTRACTION. Even more important than the addition of new varieties to the catalogue is the dismissal of erroneous entries. Messrs. Stanley Gibbons Ltd., have just made some sensational departures in this direction, and we now invite them to remove three more stamps from their lists.

It has probably not escaped notice that the Zululand Statistics, printed on our first page last month, did not include Nos. 17, 18 and 19 of Gibbons' catalogue, these being the 5s., 9s., and 20s., fiscals of Natal overprinted for use in the neighbouring territory. We are now definitely informed by Mr. L. H. J. Walker that they were not issued as *postage* stamps, and never legitimately did postal service.

Philately as an Aid to Culture.

I. IN THE STUDY OF POETRY.

PHILATELY has advanced very far beyond the stage in which it used to be flouted as a schoolboy's hobby, or wondered at as the mania of eccentric individuals. But now that it has established its position amongst the fine arts and sciences, and commands an extensive literature of its own, there appears to be a very real danger of its suffering in popularity or becoming deteriorated in tone from one or other of two conflicting influences, *viz.*, specialism and speculation.

However desirable and even essential the first of these may be in the case of an expert or an intending author, to the average collector its tendency is to produce weariness of the flesh, and to drive him from his pastime in despair. How far the second may be carried, and what an amount of disgust may be occasioned by such sordid selfishness, can readily be perceived from a note in the admirable catalogue just issued by Messrs. Stanley Gibbons, in which we are informed under the heading of Seychelles that out of a total issue of 12,000 copies of the 36 cent stamp surcharged upon 45c., no less than 11,400 have been acquired and are still being held by a single speculator for the rise in value. And this is by no means a solitary instance, though probably one of the worst. But such transactions are not philately: they savour rather of gambling on the stock exchange, to the detriment and annoyance alike of honest stamp dealers and of genuine collectors.

In the interests of the latter, or at any rate of as many of them as have not an indefinite amount of spare time at their disposal, I have been requested to write a series of short articles to show how, without any attempt at minute specialization, or without being biassed by speculative considerations and monetary values, the intelligent and observant philatelist may derive a vast amount of pleasure in turning over the leaves of his album, and may find in them a veritable storehouse of information for the culture and expansion of his mind.

First of all let us consider this subject from the standpoint of the lover of poetry. As his eye rests upon the various emissions of duchies, kingdoms, and empires which have passed away—some of them quenched in revolution and in blood—he cannot fail by very contrast to be reminded in the words of our late poet laureate of how our own revered sovereign

"Has kept her throne unshaken still,
'Broad-based upon her people's will."

When he looks at the three handsome stamps of the Ionian Islands, or the more recent but very inferior labels which do postal duty in Crete, reminiscences of Byron will arise before him, and of

"The isles of Greece, the isles of Greece,
'Where burning Sappho loved and sung."

On his Sydney views, and many treasured specimens of British Guiana, he will find legends which revive distant memories of Virgil and of Horace. But to the English reader, as he lingers over his Egyptian page, it will be more to the point to note that the prediction of the Fairy in Queen Mab concerning the pyramids still remains unfulfilled; while the showy set of stamps now used in Barbados will recall what Campbell sings about Britannia—

"Her march is o'er the mountain waves,
'Her home is on the deep."

What an interest it adds to the fine pictorial envelopes of the Hawaiian Islands, or the 2 cent adhesives of the latest design, to know that we have before us a representation of the dreamy land chosen by Tennyson as the abode of the Lotus-Eaters—

"Far off three mountain tops
'Stood sunset flushed * * *
'The charmed sunset lingered low adown
'In the red West!"

Even the despised productions of Mr. Seebeck have the redeeming feature that, in the issue of Honduras stamps for 1892, the artist has endeavoured to depict the striking passage wherein Keats describes his feelings as being like those of "some watcher of the skies,"—

"Or like stout Cortez, when with eagle eyes
'He stared at the Pacific."

And yet again, when one turns to the beautiful series of "Periodical" stamps for the United States, let him notice that in the highest values—whether 60 or 100 dollars—he has a portrait of the dusky Indian maiden who was wooed and won by Hiawatha. In the distance we have a glimpse of the wigwam

"Where the ancient Arrowmaker
'Made his arrow heads of sandstone,
'Arrow-heads of flint and jasper * *
'With him dwelt his dark-eyed daughter * *
'Minnehaha, laughing water."

But this paper is not intended to be exhaustive: merely indicative of the interesting field for research which Philately throws open to the student of poetry. And should he care to extend his investigations to fiscal as well as to postage stamps he will find himself amply rewarded for his trouble. However, I cannot conclude without remarking that as we turn over the pages of our collections, and see under so many guises, and on the stamps of all six continents, the beloved and familiar features which so largely predominate there, we must all re-echo the sentiment expressed by a living poet in a recent patriotic ode—

"Victoria! Victoria! long may she live and reign,
'The Queen of our inviolate isles, and Empress of the main."

EDWARD BELL, M.A.

Loss of an Exchange Packet.

INVITATION TO CLUB SECRETARIES.

I HAVE to announce with deep regret that the November packet of the LONDON AND COUNTY STAMP CLUB was totally destroyed in a fire, which occurred on the premises of one of the members, on December 17th last. The packet was placed in a safe made by Samuel Withers and Co., to whom I have written respecting the loss, and who reply "We can't hold ourselves liable in any way, as we never 'guarantee Safes Fire Proof, which is a thing no Safe Maker can do. . . . ."

The Insurance Co., state that they cannot admit a claim as the value of the contents of the safe should have been declared. Perhaps some reader of the Journal can suggest a plan by which Club packets can be insured against fire and burglary during the time they are in circulation; it is, I think, a matter for the serious consideration of all Club Secretaries.

W. H. MAUNDER.

FOR several years we have specially insured our personal accumulation of stamps against fire risks through the agency of a firm doing business at Lloyds. Also, at various times during that period, we have effected short term insurances in connection with stamps sent abroad, or to exhibitions, and in all cases the rates have been very moderate.

We think that a quotation would readily be furnished for the combined insurance of a number of Club packets, and, as the risk is really a very small one, the premium should be comparatively trifling. Before making enquiries as to the cost, it seems desirable that we should ascertain what support would probably be given to a joint scheme of this kind, and thereby obtain certain figures to lay before the acceptors of the risk. We beg, therefore, to call the attention of all Club Secretaries to the proposals which, for lack of space elsewhere, will be found in our Editorial notes on page 29. [ED.]

The Fiscals of Siam.

By L. W. Fulcher, B.Sc.

(*Continued from page 12.*)

I HAVE seen the 8 atts, carmine, and the 16 atts, vermilion, watermarked. The watermark consists of portions of large letters, or fragments of a design—I am unable to make out what it is. Possibly the stamps bearing it are from the borders of the sheet.

Moens gives some of the above, perforated 10. I think this must be an error.

1899. Design: small upright rectangle, 17 x 24 mm., containing Arms in a circle, with inscribed labels above and below. The characters at the top are translated as "Field Tax," and those below denote the value. Wove paper. Perf. 14.

8 atts, orange	1 tical, orange
16 „ „	2 ticals „
32 „ „	4 „ „

LAW COURTS.

1898. Design: Upright rectangle, 19 x 49 mm., with portrait of King Chulalongkorn above, in ornamental frame. Below the portrait a pair of balances. Label at top bearing Siamese inscription, and value in tablet below. Conventional ornaments at the sides and below the tablet. Wove paper, perf. 14.

1, 16, 32 atts, dull green.
1, 4, 10, 80 ticals, ?

I have only seen the 1 att, and the first of the two surcharged stamps below, but the values above mentioned are reported to have been issued. It is not stated whether the higher values are printed in dull green like the lower ones, but that is probably the case. The sheet of the 32 atts contains 25 stamps, in 5 rows of 5.

? date. Surcharged with Siamese inscription in one line and two small bars across the value.

1 att on 32 atts, dull green.
1 „ 1 tical, ?

Mr. Morley has sent me a complete sheet of the first of these two stamps. There do not appear to be any errors of surcharge. Only 10 sheets of the 1 tical are said to have been overprinted.

REVENUE.

? 1887. Design: Rectangle, 27 x 35 mm., containing portrait (? of whom) in oval. Inscription in Siamese characters on label extending around the top half of the oval signifying "Revenue Stamp." The centre of the label is interrupted by the Siamese crown. Below is a scroll bearing the words "Revenue—Siam" and the value in English. The lower part of the design is filled in with floral ornament, the upper spandrels by engine turning. Engraved in *taille douce* by Messrs. Waterlow and Son. Wove paper. Perf. 14½.

1 seeo	=	2 atts,	dark blue.
1 seek	=	4 „	vermilion.
1 fuang	=	8 „	bright carmine.
1 slung	=	16 „	bright yellow (perf. 15).
1 tical	=	64 „	orange.

On the yellow stamp the value is expressed as written above "1 slung" which appears to be an error for 1 salung. The 1 seeo occurs perf. 15, in all probability, as one of the surcharged stamps which follow has this perforation. Perhaps the whole set exists with both perfs., but I have not seen the 1 salung, perf. 14½.

? Date. Surcharged with Siamese characters in rectangle, 18 x 24 mm.:

(*a*) In black. 1 tical on 1 seeo, dark blue, perf. 14½.
(*b*) In red. 1 „ „ „ „

Surcharged with Siamese characters in rectangle, 18 x 22 mm.:

(*a*) In black. 4 ticals on 1 seeo, dark blue, perf. 15.
(*b*) In red. „ „ „ perf. 14½.

(*To be concluded.*)

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EDITORIAL.

HAVING no case, we must abuse the plaintiff. Such appears to have been the conclusion of the *Pharmaceutical Journal* after perusing the exposure published in our last number from the pen of A Manufacturing Chemist, and we can but distantly admire the resources of the London journalist in this particular direction.

A sneer at the insignificance of our Journal, a delicate insinuation that the term "philatelist" is merely a longer rendering of the word "fool," and, in conclusion, the tender of the lie direct, such is the reply of our contemporary, the full text of which will be found on page 31.

With regard to the irrelevant attack on our paper we are content to let each number speak for itself; the assumption that stamp collecting betokens a particular weakness is due to the ignorance of our critic; and the imputation of untruthfulness we can afford to treat with the contempt it merits.

Our most effective reply is to publish beneath the *P.J's.*, splenetic 'Annotation,' the more dignified, and vastly more honest, defence proffered by *The British and Colonial Druggist*.

We are glad to see that this contemporary approves of the method proposed by our contributor for putting an end to the "petty fraud," and though, most naturally, an attempt is made to lessen the force of the indictment, we think that the *B., and C. Druggist* would support our contention that the slight alteration in the label ought to be made and the additional regulation enforced.

The later enquiries made by us have merely confirmed the opinion already expressed that the practice is so wide-spread as to have become the rule.

In the words of one of the best known members of the profession,—who thoroughly approves of the course we have taken—"it is useless to suppose that many druggists will deliberately tear up and throw away three ha'pence or threepence so long as the label remains as it is."

We hope that the attention of Parliament will be called to the point in question, and that in due time we shall have the satisfaction of announcing that one more leakage has been effectively stopped.

* * * * *

For a paper of this kind, which numbers amongst its subscribers the devotees of several distinct sections, it is not an easy matter to obtain contributions that shall appeal strongly to all of them, but we feel sure that there are very few who will not thoroughly enjoy the remarkable paper published in this number above the name of the Rev. Edward Bell, M.A.

We wish to express our thorough agreement with his warning as to the very real and imminent danger contained in the terms, specialism and speculation.

Very recently, Mr. E. J. Nankivell drew a most telling picture of the baneful results of the former practice when he exhibited the spectacle of a specialist, in say Shanghai, reading a paper to a score of members of the premier society, not more than two or three of whom take the slightest interest in the country: "They listen courteously, grimly, with unenlightened faces."

If financial considerations or the lack of time compel us to limit our range, it is infinitely better to draw the line through minor varieties (a term which may mean little or a very great deal at the option of the collector) than to blot out whole territories and continents. Some, of course, have a genius for specializing, and it is as impossible as it is undesirable to lay down rules for the guidance of other people in this direction, but the fact remains that the general collector is the backbone of the hobby, and gets more real enjoyment and benefit out of his pursuit than the majority of those who are styled "philatelic hermits" by the Editor of *The Record*.

* * * * *

We publish on page 26 an account of the loss by fire of a Club packet, and in connection therewith we make the following proposals.

We ask each Secretary of an Exchange Club, circulating packets within the British Isles, to let us know promptly if he or she will join in a scheme for mutual protection against loss if the conditions to be submitted prove to be reasonable and the cost nominal.

If replying in the affirmative—as we trust that all will do—we ask to be furnished with the number of packets circulated monthly, the average number of persons seeing each one, the average time each is in circulation, and the average value of the packets circulated during 1899, or since the formation of the Society. This information will be regarded as confidentially communicated for the purpose specified.

We propose to ask for two quotations, one covering the risk of fire only, the other of fire and burglary, and, if our scheme be taken up in the desired manner, it shall rest with the participants to decide as to which of these safeguards shall be adopted.

* * * * *

The general lists of the Revenue Stamps of Siam are completed in this number, and collectors are requested to send in particulars of any varieties in their possession that have not been catalogued for inclusion in the Addenda.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS,

CURRENT IN 1900.

By G. W. J. Potter.

(*Continued from page 22.*)

THE Brecon and Merthyr has a neat design on a watered background for the first three values, while the 3d., and 6d., are much larger, and of the same type as the Cambrian. They are evidently survivals of the first issue, as they are without the inscription "At Owner's Risk," although this has been printed at the bottom of the 3d., both being imperforate. The design of the smaller sizes is evidently based upon that of the older issue, and is a decided improvement in general appearance. Some few months ago the colour of the 2d., was an extremely pale green instead of the dark green that it now is; but changes like this do not seem to trouble railway officials as they do philatelists; they are all *green*, and that is enough for them.

Brecon and Merthyr.

Sheets of 12 (4 rows of 3). Size 2.9 x 4.3 cm.

½d. Black on dark blue, perf. 11.
1d. ,, ,, yellow, ,,
2d. ,, ,, green, ,,

Old Type. Size 5.6 x 7.1 cm.

3d. Black on dull rose, imperf.
6d. ,, ,, white, ,,

The Cambrian still keep to their original size and design, although the 1½d., value has been discarded, the ½d., issued in a smaller size, and "At Owner's Risk" added to all. The figure of value is on a shield partly covering an inverted triangle with an oblong at the bottom; there is a dotted background, the shading of which is very peculiar. The shades of colour and the quality of paper seem to vary considerably with each issue, the figures of value being also in various styles. The present issue is as follows:

Cambrian.

Sheet of 12 (3 rows of 4). Size of ½d., 2.8 x 3.8; others, 6.5 x 7.7 cm.

½d.	Black on red,		perf	11.
1d.	,,	,, white,	,,	10½.
2d.	,,	,, yellow,	,,	,,
3d.	,,	,, pale green (glazed)	,,	,,
6d.	,,	,, red ,,	,,	,,

The stamps issued by the Corris Railway are of 3 values, and show a small and neat design, as befits a small line of only 11 miles, and of the modest gauge of 2 feet 3 in. The figure of value appears in a circle with name of the company in a band around it; at the bottom is the usual inscription in an oblong, and at the top a similar, though smaller, blank rectangle. This is apparently for the control number which however is not given in the higher values, but in the case of the ½d., stamps it has been written in this space.

(*To be continued.*)

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 22.*)

THE Great Western Railway first issued stamps about 1860, and the design then adopted has remained unchanged throughout, though the large unwieldly labels of the early issues have given place to a smaller and more workmanlike stamp, and various changes of colour have been necessary, usually to denote changes of value caused by the decreased scale of charges for conveyance of goods.

1st Issue. (18—.) Large rect., 62 x 46 mm. Arms and name of railway at top. Weight in centre, with inscription "PREPAID NEWSPAPER PARCEL" below. Blank space at bottom. Black control numbers. Value not indicated. Printed in *green* on thinnish wove paper; perf. 12.

3lbs. (4d.); 6 (5d.); 12 (7d.); 24 (9d.); 48 (1s. 1d.)

Note.—In specimens I have seen the 48lbs., has control at bottom, the other values have it at top.

2nd Issue. (18—.) Similar, but colour changed to *blue*, marking a reduction in the rate. Controls at top; perf. 12.

3lbs. (3d.); 6 (4d.); 12 (6d.); 24 (8d.); 48 (1s.)

2 (a). Similar, but surcharged "NORTHERN DIVISION" at sides, and "UNDER 40 miles" in blank space. Printed in *red*, surcharged in black; perf. 12.

3lbs. 16lbs. 24lbs. 48lbs.

3rd issue. Similar, but value in centre, and weight in blank space. No controls or surcharge. Wove paper; perf. 12.

3lbs. 3d., bistre.

4th Issue. Similar, but value in centre, and black controls at bottom. In this and all succeeding issues the control figures vary greatly in size, shape, and setting.

1d., red, perf. 10, 12.
2d., ,, ,, 10.
3d., ,, ,, 10, 12.
4d., ,, ,, 12.

Note.—There are two distinct types of this issue, one, similar to the preceding issues, and the other very much superior in execution. The difference is easily noticeable in the thicker paper and throughout the design, but perhaps more especially in the small ornamentation above the space for the control nos., which in the finer set rises to a point, instead of being almost flat as in the other issues. The fine set is usually perf. 10, and the coarser 12, but I have seen the fine 3d., perf. 12.

4 (a). Provincial issue. Similar, but inscribed "PREPAID PROVINCIAL NEWSPAPER PARCEL." Coarsely printed in red on thin wove paper; perf. 12.

2d., 3d., 4d.

(*To be continued.*)

THE FRAUD ON THE REVENUE.

ANOTHER Baseless Slander on Chemists is being circulated, this time in a trivial publication called *Morley's Philatelic Journal*. The March issue of that record of human weakness, as revealed by the stamp-collecting craze, contains some suggestions for improvements in "patent" medicine labels, by a person who styles himself "A Manufacturing Chemist." But the slander referred to is embodied in an editorial note referring to those suggestions, wherein chemists are accused of deliberate fraud. The writer of the editorial note states that he recently visited a number of vendors of "patent" medicines with the double object of securing any old stamps that might be found on preparations now unfashionable, and of asking for such labels as they are accustomed to detach from proprietary articles sold in lesser quantities, or used in the course of business. To his great surprise he found, as he alleges, that "it is the almost invariable practice to use over again all the current labels thus obtained, and that this is done as a matter of course without any attempt at concealment." Further, he alleges that "chemists of high repute and eminent respectability have freely admitted their habitual fraudulent evasion of what seems to be regarded as 'an unreasonable duty,'" and that "the Exchequer is annually defrauded to the extent of many thousands of pounds by the general indulgence in this practice." With regard to all the statements quoted an unqualified denial may be offered; in fact, we venture to stigmatise them as deliberate falsehoods.

Pharmaceutical Journal. Mar. 17.

THE question of the illegal use of patent medicine stamps by affixing them to packages of proprietaries after they have already done service on other similar goods is by no means new, but the matter is again brought up in the March number of *Morley's Philatelic Journal*. As pointed out there, some of the older stamps contained a blank space in which the name of the article or of the manufacturer had to be inserted, and if that condition were insisted on it would prevent the chance of a stamp taken from one proprietary being used to pay the duty on another. As the trade knows well some preparations, notably teething powders, which in packets can only be sold bearing a stamp, may be retailed singly unstamped and the stamps originally affixed to the packets may be made available for use on quite different articles. The editor of the journal quoted goes on to say that a course of enquiries undertaken by him has elicited the fact that chemists of high repute habitually use stamps which have already served their legitimate use on dutiable articles, to frank other preparations. Our contemporary also goes on to say that the Exchequer is annually defrauded to the extent of many thousands of pounds by this practice. While not disputing that occasional misuse of the patent medicine stamp, such as we have outlined above, may take place, we cannot think that chemists as a rule indulge in what is in plain language a petty fraud.

The British and Colonial Druggist. Mar. 16th.

REVIEWS.

CATALOGUE of the Telegraph Stamps of the World. Compiled and published by WALTER MORLEY. (179 pages, 369 illustrations. Price 5s.)

As the salient features of this work have been described each month in our advertisement pages there can be no need to reiterate them here. Mr. Morley has demonstrated once more that the interests of the collector and of the dealer are very much the same, for in supplying this long wanted catalogue he has rendered a very real service to a rapidly increasing body of philatelists. That the action will be properly appreciated scarcely admits of doubt, for the work is one of those few which all dealers and most collectors would class as indispensable.

The printers—Messrs. Pardy & Son, of Bournemouth—have given excellent effect to the wishes of the compiler, and the result is a book of handy size, clearly printed on one side of good paper, and profusely illustrated by means of photo reproductions.

What strikes us most forcibly as we turn over the leaves is the surprisingly small proportion of unpriced varieties. Nearly every stamp is priced either used or unused, and quotations are given for a very large number in both conditions; this is a most satisfactory state of affairs, especially when taken in connection with the preliminary notice that all varieties priced can be supplied at the date of publication.

Historique des Papiers Timbres et des Timbres Fiscaux Mobiles de la France. By A. GUENIN. (41 pages, and 6 plates containing 67 types. Price 1 fr.) A very special word of commendation is due to those who strike out rich fields and pastures new, and then make public the fruits of their researches. As yet the domain of the fiscal non-adhesive has only been entered in one or two places, and to the best of our knowledge this is the first published account of a sustained and successful exploration.

Starting with an Act passed by the Parliament of Paris on March 20th., 1655, our author traces the history of the stamped papers through the ever changing *régimes* of that fair land. Monarchy and Revolution, Republic and Restoration, each in turn has left its impress on these legal documents, which, therefore, faithfully portray the dominating influence of their time.

There must be many to whom such pioneer work as this would be most congenial, and we should be glad to know that the subject was likely to receive the attention it deserves.

The Stamp Collectors' Almanac. Edited by S. STEWART; London Publishers: W. R. RUSSELL & CO., LIMITED, (55 pages, freely illustrated. Price 6d.) The principal contents are: A Glossary of Philatelic Terms; Illustrations of 110 Watermarks—reproduced from Scotts' Catalogue; an Illustrated Record of New Issues; Patriotic Philately by W. S. Webb; a partial Auction Record for 1899, with photos of Auctioneers; particulars of a number of Philatelic Societies—why not have listed them all?—with photos of some of the Secretaries; Stamps of Baden, an amusing specimen of a translation from the German.

MONTHLY CHRONICLE.

FISCAL AND TELEGRAPH

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Notes relating to Telegraphs are distinguished by an asterisk.

Alsace and Lorraine. At last the full set of the recent issue is announced in *Le T.P.* Issued on February 9th, 1898, the two types have already been fully described; the values are as follows:

Type 1.	10 pf., carmine
20 pf., ultramarine	40 pf., red-brown
50 pf., brown	80 pf., black.
Type 2.	1 mark, green
1 m. 20 pf., carmine	1 m. 50 pf., carmine
2 marks, reddish-lilac	5 marks, brown
10 ,, grey black	20 ,, yellow.

A third type is now announced, it is very similar to the first but is reduced in size to 20 x 26 mm.

5 pf., yellow green 1 m. 60 pf., brown
2 m. 50 pf., deep green.

Anhalt. Current type (Arms in centre, value in circles at side): 1m. 50pf., green, perf. 11½, cancelled 9/9/97 (*A. Wülburn*).

Bussahir. Chronicled and illustrated by *L'Ami*. Realistic tiger in a circle with name of state above, frame differing for each value. The 3r., is on white wove, the others on laid paper. ? imperf.

12 annas, violet 2 rupees, bistre-brown
3 rupees, black 4 ,, green & carmine
5 rupees, rose and yellow-green.

Fribourg. Mr. Paul Gilbert has forwarded several values of an issue previously unknown to us. The type is the customary horizontal rectangle (Moens' type 12702), printed in blue with the exception of the title in the upper margin which is in red block caps., and reads TIMBRE MOBILE GRADUÉ. Those seen bear across the centre large overprinted figures of value in blue or violet reducing the price of the stamp by one-half, but we are given to understand that the set exists unsurcharged, though the stamps may not have been so issued for use. There should be one or two lower values.

1fr. 50c.,	in violet,	on 3	francs,	blue	and	red
2fr.,	,,	,, 4	,,	,,	,,	
2fr. 50c.,	,,	,, 5	,,	,,	,,	
3fr.,	in blue,	,, 6	,,	,,	,,	
3fr. 50c.,	,,	,, 7	,,	,,	,,	
4fr.,	,,	,, 8	,,	,,	,,	
4fr. 50c.,	in violet,	,, 9	,,	,,	,,	
5fr.,	in blue,	,, 10	,,	,,	,,	

***India.** Mr. W. Corfield sends a report to the effect that the recently chronicled provisional 2 rupees Telegraph stamp will soon be replaced by another printed by De La Rue, which will, in turn, give place to a permanent stamp of the "Widow" type.

Peru. Mr. W. Morley possesses the following varieties with inverted overprints:—

1870-71. Puno. Callao with Arms.

Portugal. Mr. H. Thompson sends us specimens of the lower values of several issues.

Cartazes. This should be a new tax on advertising posters. Upright rectangle, 22 x 40 mm. In the centre, arms surrounded by foliage above scrolls containing IMPOSTO DO SELLO; in the upper part is a shell pattern, all being printed in carmine. The date—1900—and the title appear boldly in two lines at the top, and the value in figures at the bottom, all overprinted in black. Printed on white wove paper, roughly perf. 11½. 50 reis, carmine and black.

Contribuicao Industrial. The type remains the same (small triangular), the date—1900—being overprinted at the top, and the value at the bottom, in black. 2r., and 5r., green, 10, 20, 30, 40 and 50r., brown.

Decima de Juros. Same type. The colour is a delicate greyish lilac, and the date —1900—is overprinted in black between the arms and the value. Perf. 11½. We have received the 10, 20, 30, 40 and 50 reis.

Espectaculos Publicos. This is another novelty. Horizontally rectangular frame, 40 x 20 mm. 5 mm., from the left side is a vertical line, and in the space cut off there appears the above title and the words LADO DO TALAO (talon), in two lines of small capitals both reading downward. To the right of this is a handsome frame containing the arms; in the upper part of the right hand portion a scroll bears the inscription IMPOSTO DO SELLO, below it there is trellis work, and at the bottom a framed space for the overprinted value in large figures. Printed on white wove paper, perf. 11½. Black overprint.

10 reis, green; 20 reis, blue.

Mr. Hamel says that this evidently represents a duty on theatrical and other public entertainments, the stamps being intended for use on the tickets.

Imposto do Sello. The Bill stamps show a new design though they retain the same shape and size. Arms, on a faint background of yellow diamonds, in an oval between the title and the date engraved on curved scrolls. The value is overprinted in black, in figures at the top, in words at the base, and a chaste floral tracery covers the remaining spaces. Printed in brown on white wove paper, perf. 11½. Received: 10, 15, 20, 30, 40, 50 reis.

***Roumania.** The colours of two of the telegraph cards announced last month are 25b., blue; 80b., green and carmine.

U.S.A. The *Metropolitan Philatelist* states that the $1, $3, $5 and $10 have been printed in aniline ink, in new colours, in the hope of putting a stop to the wholesale cleaning of used copies.

$1 red; $3 reddish brown; $5 blue; $10 purple.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. April, 1900.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. MAY, 1900. No. 5.

"DISCOVERIES."

COLUMBIAN REPUBLIC. STATE OF BOLIVAR. Mr. A. M. South has submitted an uncancelled copy of the 5 centavos of 1879 on white wove paper, *rouletted* on three sides. The stamp was detached from the sheet by the aid of a pair of scissors, and on two sides there is a good margin outside the roulette.

GREAT BRITAIN. VACCINATION CERTIFICATES. To the list of dates given on page 45 of our publisher's catalogue Mr. T. P. Dorman adds:

½d., green on white, 11/12/71 and 19/1/72.

NEVIS. 6d., GREEN, CC. This postage stamp with REVENUE overprint, first chronicled in our March number, has been found with the addition of "Saint Christopher" in violet in two lines. Evidently a supply of the CC stamps reached the island, and collectors of postage stamps should look out for this probable variety.

Standard Size of Cards.

MAY I inquire if there is any recognised standard size of Cards upon which to mount stamps, postal stationery, etc.? I wish to remount my collections of English stamps, stationery, etc., and if there is any particular size of Cards so generally in use as to be looked upon as a standard, I should like to adopt it. I see very great convenience and advantage in uniformity of method.

Should there not be already any such standard, I should like to suggest to philatelists the desirability of one being agreed upon, suitable for adoption by all who have not any particular predilection of their own. There are two factors which govern the solution of this problem. (1) The sizes in which cards in boards are stocked by paper-makers. (2) The dimensions of the largest pieces of stationery which philatelists are likely to have in their collections.

As to the first, I am informed by a large firm of paper-makers in Leeds that boards are stocked in two sizes—20 x 25 in., and 22 x 32 in.—the dimensions being when trimmed and with straight edges.

As to the second factor, I take it that the full sheet of English stamps—which is 11¼ x 21½ in.—would have to be mounted, and this condition at once disposes of the 20 x 25 in., boards. The other size divides conveniently into two cards, 22 x 16 in., each of which takes a full sheet of stamps, and this again into multiples 11 x 8 in., suitable for mounting collections of single stamps and small blocks.

As it seems to me most advisable that the sizes of large and of small cards for mounting stamps should be multiples of each other, it becomes apparent that the multiples 11 x 8 for small, and 22 x 16 for full-sized cards would be the most logical sizes to adopt for a standard. W. D. R.

Notes on the Telegraph Stamps of Kashmir.

By J. H. Lane.

IN the hope of eliciting from more fully informed Philatelists a complete history and description of the Telegraph Stamps of Kashmir, I have consented to put together a few notes which are based on my own observation only, and which may or may not be correct.

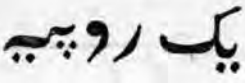
The labels for use with private telegrams were printed in colours, and are classified in Morley's Catalogue as follows:—

1 anna, green.

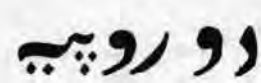
2 annas, brown.

4 annas, blue.

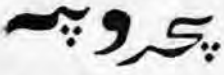
8 annas, yellow.



1 rupee, vermilion.

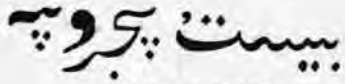


2 rupees, green.



5 rupees, chocolate.

10 rupees, vermilion.



25 rupees, violet.

The stamps for official telegrams (printed in black) are given as existing in all the above-mentioned values. As regards the former, the classification is undoubtedly correct, as may also possibly be that of the official stamps, but these latter I have only seen in six values, viz : 1, 2 and 4 annas, and 1, 2 and 5 rupees. I am doubtful whether the 10 and 25 rupee values, in black for the use of officials, were ever printed or used. It was only for costly telegrams to countries beyond Indian limits that high value stamps were requisite, and such telegrams were only sent by European residents in, and visitors to Kashmir. The issue of the 8 anna stamp in black seems also open to doubt.

It appears to be generally thought that each sheet of these stamps was printed at one operation from a lithographic stone, but this was evidently not the case. A close examination of labels of any one value will show that they all coincide to an extent that would be impossible had they been separately drawn for transfer to the stone. This close resemblance is noticeable throughout the design, but is most clearly shown in the breaks and faults in the line of the outer frame : pairs or blocks strikingly evidence this fact. From this it may be inferred that a single die was prepared for each value, and that each label was printed separately by hand on the sheet : the die was probably of brass, as I have seen it stated that the postage stamps of Kashmir were printed from brass seals.

As regards the coloured stamps, the shades are very numerous and probably no two printings coincide. I have seen the 1 anna stamp in light and dark green, yellow-green and emerald green, the 2 anna in brown, stone and buff, and so on. Similarly the varieties of paper used were very extensive—laid and wove of various thicknesses and tints. Any suitable paper in stock, or purchasable in the bazaar, at the time required, appears to have been used, and I believe it would be difficult, if not impossible, to make up a complete set on any one kind of paper.

I am inclined to think that the first issue of these stamps must have comprised only the 1, 2 and 4 anna and the 1 rupee values, but although these four values may be considered as practically one issue, there are signs in the drawing of the 2 anna stamp that it was executed by a different draughtsman or at a different time : *e.g.*, the 'a' in 'annas' in the Persian inscription is slanting in the 1 and 4 anna values and almost upright in that of the 2 anna.

(*To be concluded.*)

The Forthcoming Philatelic Exhibition.

NOTES AND ANNOUNCEMENT OF SOME SPECIAL PRIZES.

AT the eleventh hour we appropriate a page for the purpose of supplementing the information that has appeared in several of our contemporaries with respect to the International Philatelic Exhibition to be held this year in Paris, and of bringing to the notice of our readers the particulars of certain special competitions in connection with the Fiscal Class.

In each copy of this number sent in the regular way to subscribers there will be found an application for space, and, as it is exceedingly probable that some who had not previously intended to compete may now feel inclined to enter the lists, we give such particulars as will enable them to put themselves in order, even though they may not be in possession of the Rules and may not be able to secure a copy in time. The following is a condensed summary of essential points:

Applications to be received by M. Albert Coyette, 138, Rue de Rivoli, Paris, before May 31st. *Fiscals* come under Class VIII which has three Divisions:—1. General collections. II. French. III. One or more Foreign Countries. *Telegraphs* form Class IX. *Municipals*, Class X. If specially mounting, use cards or sheets 33 cm., high by 25 cm., wide so that 12 occupy 1 sq., mètre. Charge for space per sq., mètre: upright cases 10/-, horizontal cases 12/-, one or two albums 16/-, more than two at per sq., mètre. If desired, the Committee will effect all needful insurance at rates to be announced later on. All exhibits have to be delivered by August 15th. Exhibition opens August 25th, and closes September 10th. Arrangements made to prevent Customs examinations.

Subscribers who intend to exhibit can have a copy of the prospectus by making application to our Editorial address.

Three silver and two bronze medals have been offered to the Committee by the members of The Fiscal Stamp Exchange Club and have been accepted. These awards are intended as additional incentives to induce collectors of revenue stamps to display their treasures, and the conditions have been framed in such a way that all ranks and grades may equally compete. It must be understood that fiscal stamps only are spoken of in the following paragraphs, which set forth the terms of the competitions in connection with which the above named prizes are offered.

A silver medal for the best exhibit of rare stamps showing not less than 50 nor more than 75 varieties. In counting the number, stamps in pairs, strips or blocks shall be divided by two.

A silver medal for the most meritorious collection of stamps consisting of not more than five specimens from each country or province, but expressly excluding municipals. The intention is to secure within small compass a representative collection of the world's fiscals, and whilst condition of specimens and general effectiveness of appearance are to be taken into consideration no credit is to be given for rarity.

A silver medal for the best, and a bronze medal for the second best, collection of one country or natural group of countries (such as British West Indies, or Norway and Sweden), showing not less than 100 varieties and exhibited by a member of the Fiscal Stamp Exchange Club. Competitors in Divisions II and III of the Fiscal Section (Classe VIII) are eligible if they fail to gain a prize therein, so those competing in these two divisions if Club members should state that fact when sending in their exhibits.

A bronze medal for the most attractive exhibit consisting of not more than 50 nor less than 30 stamps. Beauty of specimens and effectiveness of arrangement to be taken into account, but no credit to be given for the adornment of the card. This also is open only to members of the Club.

New members, if admitted before the end of July, shall be eligible to compete for the Club medals. In the event of there not being more than one competitor for a medal, the judges may, at their discretion, award it to some more meritorious exhibit of fiscal or telegraph stamps.

The Fiscals of Siam.

By L. W. Fulcher, B.Sc.

(Continued from page 28.)

SINCE the appearance of my articles in the February and April numbers of this journal, I have received additional information from a variety of sources which necessitate the following supplementary notes.

LAND TAX.

Referring to the list in the February number, Mr. H. S. Terrett reports that he possesses the 32 atts and 2 ticals, grey, and 2 ticals, vermilion; the perforation is not mentioned but is presumably 13½. The same gentleman submits a pair of the 8 atts, olive, perf. 11½ imperforate between vertically. Mr. H. O. Wells shows the 1 tical yellow, perf. 13½, and I have also seen the 2 ticals, dark blue, perf. 11½. Mr. Morley states that his Siam correspondent has been to the Treasury but cannot obtain any definite information as to the first date of issue of these stamps.

They have been in use for "over 15 or 20 years." The dates of the changes of colour are likewise unknown. I have also received from Mr. Morley the following:—

(1) A complete sheet of the 8 atts, bright green, perf. 13½, consisting of 10 rows of 10 stamps. The sheet is ungummed and bears a watermark of the paper maker's name, LACROIX FRERES, which is spread over a block of 12 stamps (3 rows of 4) in the upper left hand corner of the sheet. The watermark is inverted with respect to the stamps.

(2) A similar sheet of the 16 atts. In this, however, the watermark of the paper maker's name is spread over the first four stamps of the 6th and 7th rows. It is not inverted as in the sheet of the 8 atts.

(3) A similar sheet of the 1 tical except that in this value there are only 50 stamps in 10 rows of 5, and the watermark is absent.

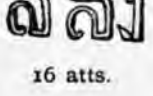
(4) A sheet of the 2 ticals containing 50 stamps as in the 1 tical. Here the watermark is along the top margin of the sheet, but the word FRERES partially covers the 2nd to 5th stamps of the first row.

The above explains the existence of the watermark referred to in the March number.

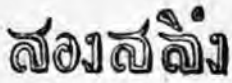
The Land Tax stamps occasionally bear an obliteration in violet which looks somewhat like a surcharge. It is, however, simply a cancellation mark giving the year, named after the Chinese fashion according to one of the signs of the zodiac, which are the rat, ox, tiger, hare, dragon, snake, horse, goat, ape, cock, dog and bear, corresponding to the ram, bull, twins, crab, &c., of the West.*

In order to facilitate the identification of these stamps I append illustrations of the inscriptions which denote the values.

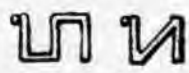
8 atts.



16 atts.



32 atts.



1 tical.

2 ticals.

4 ticals.

LAW COURTS.

Mr. Morley sends me a block of 24 stamps of the 1 att which is interesting as showing another setting up of this value. The sheet previously chronicled contained 25 stamps in 5 rows of 5. The present block is from the top left hand corner of the sheet in 3 rows of 8 stamps. Judging from analogy with the Land Tax Stamps, it seems as if the stamps are in rows of 10 in this setting, but of how many rows it is impossible to say.

(To be concluded).

*See the illustration in this month's fiscal chronicle. [Ed.]

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EDITORIAL.

"YOU will be able to state in your next issue that the matter has been brought before the authorities at your instance by an M.P., and that it is now receiving the careful consideration of the Chancellor of the Exchequer." Thus writes a friend y supporter of Her Majesty's Government in connection with our Medicine Label exposure, and, as we are further assured that Sir Michael Hicks-Beach is taking a personal interest in our efforts, we have good reason for hoping that they will speedily be justified by their success.

As might be expected, a considerable amount of interest has been aroused by our very plain speaking, and we have received much curious and interesting information on closely allied topics from those who sympathize with our endeavour to remedy this evil. For the moment we prefer to place on one side most of this recently communicated matter in order that the very definite point at issue may not be confused or evaded, but we feel constrained to make reference to two of the letters received since our last number was published.

One subscriber, who states that for the last ten years he has been a chemists' assistant, writes with regard to our Editorial comments that he heartily coincides with every word of them, and that his experience in various parts of the country fully confirms our contention. He says "If the present stamps all had to have the names of the articles written on them it would prevent a lot of fraud."

The other communication deals with a side-issue, but one that is too interesting to be passed over so we quote a few words, "Some fraudulent Germans, as you doubtless know, forge medicine labels and card stamps and send them here for *export and colonial use*, for the Colonies take largely of our quack medicines." Colonial subscribers are requested to be on the look out for such forgeries, and to send for inspection any suspicious labels they may come across with full particulars of the preparations concerned. The absence of the Crown watermark is likely to be the best rough test.

* * * * *

The appearance of the Telegraph catalogue has unloosed a flood of wealth, a driblet of which is all that we can find vent for in this issue. The chronicle will now be separated from the Fiscals, and when the first rush is over we hope to arrange for a Telegraph page, one column of which shall be devoted to new issues and additions to the catalogue. Contributors are asked to send specimens whenever possible, especially when describing additions to the Ceylon list as this is the most complicated series and mistakes may very easily be made.

* * * * *

Since the rest of our number went to press some most interesting news has come to hand for which room must certainly be found.

Orange Free State. Ordinary English postage stamps have been ordered for use in Bloemfontein, but, for immediate use, a small supply of Free State stamps left by the Boers on their retirement has been surcharged. They were first issued on March 19th., and we are not informed what values were put on sale, but Staff-Sergeant C. Piens, to whom we are indebted for the news, has received the ½d., and 1d., and the ½d., post card.

He has kindly sent for inspection the two latter, which show the overprint V.R.I. across the tree, and the value in figures beneath it.

The overprinted penny stamp franked a letter to England, but the card bears an additional English penny adhesive.

* * * * *

From Messrs. Whitfield King and Co., of Ipswich, we have received a copy of the second edition of their "Universal Standard Catalogue of the Postage Stamps of the World," published at the very low price of 1/3. It is well printed, fully and clearly illustrated, and its great features are the elimination of all minor varieties and the valuation of every stamp listed. We are unfeignedly glad to have such a tangible proof of the wisdom of the compilers in presenting this arrangement, for it follows so closely on the heels of its predecessor that it seems strange to read that many months have been occupied in the work of revision. The success of this work, coupled with the serial publication of a similar undertaking in *Ewen's Weekly*, marks a healthy shrinking from the perils of specialism to which we made reference in our last Editorial notes.

We have also received the first two numbers of *The Young Stamp Collector*, Edited from 32, Ballater Road, Brixton, S.W., by Mr. Fred. J. Melville, and published at the modest rate of 1/6 per annum. Its object is sufficiently indicated by its name, and it has certainly made a remarkably good start. In these two numbers the rising generation is made acquainted by portraits and by biographical sketches with Messrs. E. D. Bacon and M. P. Castle J.P., and embryo Bacons and Castles are introduced to the public at large. We wish our confrère every success in his self-imposed and not too enviable labours.

* * * * *

Our report on the Club Packets Insurance Scheme must be held over until next month.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS,

CURRENT IN 1900.

By G. W. J. Potter.

(*Continued from page 30.*)

Corris.

? 5 Rows of 12 to a sheet. 2.8 by 3.5 cm.

Space for control numbers.

½d. Black on pink, perf. 11.
1d. " " " "
2d. " " " "

The Manchester and Milford Railway is so-called because it does not go to either place, running only from Aberystwith to Pencader, a distance of 41½ miles, where it joins the Great Western, and is thus purely a Welsh line. It issues four values of stamps, all excepting the ½d., being of the same design, though it cannot be praised. The figure of value is on a shield in the centre of the stamp with "d" in an oval at the side, the name of the Co., and "Prepaid Newspaper Parcel" being in scrolls above and below; all enclosed in a frame with plenty of graining and large margins. The 3d., alone, has vertical control numbers on the left side of the value. The ½d., is extremely curious, for, being printed from the same plate as the Great Northern, it actually contains the shields of England and Scotland, which together form the heraldic device of the G. N. R. The name only of the Co., has been changed, otherwise paper and impression are the same. One can understand the same block or plate, if of conventional type, being used for various companies by changing the title, but the retention of the special device of another company is not so easily explained. Probably it was done in a hurry; however, Messrs. Mc. Corquodale cannot be congratulated on mixing up two companies in such a manner.

Manchester and Milford.

The sheet of the ½d., value contains 12 stamps, of the 1d., and 2d., 9, and of the 3d., 4.

½d. Red on white, black overprint, perf. 11.
Size 2.9 by 4.3 cm.
1d. Black on pink, " "
Size 6.9 by 8.6. cm.
2d. " " pale blue, " 11½.
Size 6.9 by 9.5 cm.
3d. " " yellow, vert, control, " 11.
Size 5.9 by 8.8 cm.

An extremely neat monogram of the letters N. & B. R., in an Oxford frame with value underneath, is used for the stamps of the Neath and Brecon Railway, and it is one of the few original designs to be met with amongst these stamps.

The ½d., and 1d., are in sheets of 6, 2 rows of 3, while the 2d., and 3d., are probably survivals of an earlier issue, being on glazed surfaced paper and having 8 to the sheet. I have a variety of this last stamp, *tête bêche*.

(*To be continued.*)

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 30.*)

5th Issue. 1880. Exactly similar to the finely executed set of 4th issue, but smaller. Size: 36 x 32 mm. Printed in red on thick paper; perf. 10 and 12.

1d., 2d., 3d

6th Issue. 1882. Similar, but copied from the rough type. Many minor varieties of type exist, in every possible shade of red, rose, or majenta; the control numbering appears to have been commenced over and over again, and in many different shapes and sizes. Perf. 12.

1d., 2d., 3d., 4d., 6d., red (shades).

Note.—The penny value is known without controls.

Stamp intended for small number of Newspapers. General type:—Size of 6th issue. Name of line in curve above horizontal control no. Inscription at top "for 1 (2, 3, or 4) newspapers only"; other directions at bottom. Black on coloured paper, rouletted, green vertical bars in accordance with the number of newspapers. Value not indicated.

(*a*) "Newspaper" etc., in small print: Printed in black on orange paper.
1, 2, 3, 4 newspapers.

(*b*) "Newspaper" etc., in small capitals, 1 newspaper.

(*c*) "Newspaper" etc., in block letters: Printed in black on all shades of red, buff, and orange paper.
1, 3 newspapers.

Note.—The green band varies greatly in width and shade, and is sometimes so faint as to be almost undistinguishable.

Letter Fee Stamps.

1891. Lithographed, white gum, 2d., green, p. 12.
" brown " 2d., " "
1892 Engraved, 2d., " "

The arrangement of the stamps of the G.W. R., itself is not a very difficult task, but a very much harder problem is presented by the stamps of the many small lines that have at various times been absorbed into its great system. Little is known of the issues of many of these, and I am afraid that the appended notes are very far from complete.

Bristol & Exeter Railway.

Morley catalogues 1d., black on white, but I have not seen it, and believe it to be a cloak room ticket.

B. & G. Railway:—attributed to the Bristol and Gloucester Railway.

Oblong, 33 x 40 mm. Large figure of value in centre, and 4 lines of inscription, "B. & G. R," and "Date" on top line, printed controls and "Newspaper parcel" on second, "From —" and "To —" on two next.

1d. Black on white, imperf.
2d. " blue, "
3d. " rose, "
3d. " " perf. 12½.

(*To be continued.*)

AUSTRIAN MYSTERIES.

By an Old Collector.

(*Continued from page 23.*)

THE first issue was in use after the 8th July 1858, as I have plenty used together with the above on documents obliterated in 1859. To my mind, the remaining values of the so-called second issue were only printed as those of the old became exhausted, consequently, each value, except the 6kr., which exists typographed, has its own particular date of issue.

Later on, as they became exhausted, the typographed values enumerated above were replaced by an engraved series. In these, the engraving was apparently very carelessly executed, as distinct, and in some cases absolutely different, figures of value appear.

It is my firm conviction that *all* the authorities have so far muddled (1) the dates of issue, (2) order of paper, and certainly none have attempted (3) the order of the perforations.

These last, I admit, are difficult to explain satisfactorily, but, obviously, owing to the stamps of each issue being of various sizes, the rows of needles required to be constantly moved, and most probably those in each row were not set to any particular guage. If an entire sheet of the first issue could be found, very likely more than one variety of perforation would be found on the sheet.

In the later issues the perforations are not so numerous, but the workmanship is worse, as the stamps themselves show that the rows of needles in many instances were *not even straight*.

From cancelled copies of the first issue we know that the oldest have the smallest perforations, and I can only conclude that from 1850 to 1870, and even later, the perforation was gradually widened. Assuming this to be correct, the matter of arranging the order of the papers becomes somewhat easier.

The undernoted table gives the order in which I should chronicle the issues of the early Austrian Bill stamps.

I. **1850.** Watermarked Eagle, "Stempel Marke," etc.; perfs. 18 x 15½ to 13 x 13½ (single and compound), 60 varieties of perforation. Paper, white wove (stout, medium, and thin). Values and C.M. (Conventions Münze) engraved, except the two lowest denominations which have values typographed.

1, 2, 3, 6, 10, 15, 30, 45 kr., 1, 2, 3, 4, 5, 6, 8, 10, 12, 14, 16, 18, 20 fl.

II. **July, 1858.** No watermark; perfs. 16½ to 13½ (single and compound). Paper, white wove. Engraved frames, with values (without C.M.) typographed in the centres.

½, 2, 4, 5, 6, 7, 12, 25, 60, 72 kr.

N.B.—The 6kr., exists typographed, and it is therefore to be assumed that this value of the first issue became exhausted at this time.

(*To be continued.*)

TELEGRAPH CHRONICLE.

INDIA. We illustrate the recent 2 rupees provisional received from Mr. Corfield and chronicled in our February number.

He has since sent us another variety now doing temporary duty pending the arrival of the new design. Use has been made of the 2 rupees *Foreign Bill*, blue paper, the original title being struck out, and the word TELEGRAPH overprinted upwards in black caps., at the extreme left.

Persia. This country may be struck off the list as stamps are not used in Persia for the payment of telegraph charges.

Mr. J. H. Lane has pointed out that the two stamps listed are postage stamps that have franked letters emanating from the Indo European Telegraph Office at Teheran, and that they merely afford an example of the frequent custom of privately defacing stamps to prevent theft. We have since verified this statement and have seen some other values bearing the overprint; from a copy now before us it looks as though the words TELEGRAPH SERVICE had been applied after the stamp was affixed to the envelope.

Porto Rico. We have four additions to make to the list of Municipal Telegraphs.

Anasco. Dr. Kalckhoff announces the 9c., red on *blue* paper, perf. 12; and Mr. Morley finds that the 21c., red on orange exists in two types readily distinguished by the size of the word TELEGRAPHOS.

Cabo Rojo. A stamp of quite a new type has been submitted by Mr. H. S. Terrett and is reproduced herewith.

It appears to be a rather rough local production, and we shall be glad of further information respecting the issue.

(? Date.) 1cts., black on pink, imperf.

Guayanilla. Another addition to the list of places is made by Mr. Terrett who announces in the general type:

21c., red on buff, perf. 12. (Type 319.)

We believe that other towns should be included in the list, and any fresh information, especially if accompanied by the specimen referred to, will be very welcome.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

AMAZONAS. *Thesouro.* New issue chronicled and illustrated by L'Ami. The 100 reis has the figures of value in the centre on a solid ground with inscription above; the 400 reis shows a chart of the river, surmounted by an eagle, with value in circles at the base; the higher values display an eagle above a panel on which the value is printed in coloured figures. Perf. 12½.

100 reis, pale blue 400 reis, bistre
1000 ,, yellow-green, figures red
2000 ,, ,, ,, ,, blue
5000 ,, vermilion ,, ,,

Canada. Mr. Morley has shown us a doubly-printed copy of the 3c., green, *Bill Stamp*. The two impressions are so clear that the value in words reads TTHREE.

Cuba. "*Giro.*" Of the type with embossed head chronicled in January number, we have seen one or two other values that appear to have been used as adhesives, but the evidence is not sufficiently strong to include them. We have, however, found one on a portion of original bill with part of an English bill stamp on the reverse. It is the 6 escudos, blue, and is further distinguished by the overprint in 3 lines of black block caps., across the head

HABILITADO
POR LA
NACION. Of the succeeding issue in lilac-brown,—dated 1870—we have found the 4 esc. 50c., with gum on back, cancelled 12/8/71, and the 6 esc., evidently used as an adhesive and cancelled ABR 7 1870.

France. *Effets de Commerce. 1864.* Another error to be added to the list. 50c., slate and red, with range 200 à 1000 francs instead of 500 à 1000 (*Echo de la Timbrologie*).

German East Africa. Our Teutonic neighbours are endeavouring to lessen their Colonial financial burden by imposing stamp duties in their African dependencies. The first type shows the Imperial eagle with distended wings in the centre of an oblong frame. At top is the name of the Colony, and at bottom the value, on the sides the inscription STATISTIK DES WAAREN-VERKEHRS (? statistics of the circulation of merchandise). Printed in colour on white paper, perf. 14.

8 pesa, bistre 24 pesa, vermilion
16 ,, green 32 ,, dull blue
1 rupee, violet.

The second type shows the arms embossed in a circle set in an oval inscribed with the name and the title ÜBERZETZUNGS-GEBÜHREN (? fees for translation). The value appears in all four corners. 15 pesa, grey, perf. 14. (*Le Timbre-Poste.*)

German South-West Africa. *Stempelmarke.* Arms in a circle set in an oval; name at sides, title above, value below. 50 pfennig, violet, perf. 14. (*Le T.P.*)

Japan. *Almanacs.* An interesting discovery made by Mr. A. E. Lawrence is chronicled in *Stamps*. The new variety is precisely like the type reproduced herewith but measures 16½ x 18½ mm., only. It is printed in blue on (?) yellowish wove paper, and is perf. 10.

Malta. *Ewen's Weekly* states that the postage stamps found with overprint "Revenue" are the ½d., 1d., 4d., 1/- and 5/-. We received specimens of the first four values immediately after their emission, but have not previously heard of a 5/- value. But for the habitual accuracy of our contemporary we should have been obliged to chronicle it "with all reserve."

Natal. Mr. L. H. J. Walker informs us that the 4d., lilac should be struck out of the catalogue. It may be changed to 6d., and a 9d., value added.

Niger Coast. *Consular.* Has the whole postage set been overprinted? The latest arrival is the 2½d., blue, crown and CA, submitted by Mr. J. J. Coates.

Para. *Thesouro.* A much be-feathered Indian head, name above, value in circles below,

400 reis, carmine, perf. 12½ (*L'Ami*).

Philippines. *Giro. 1899.* Mr. D. Thomson has sent us several values of the provisional U.S. issue chronicled in our February number. All are lithographed in blue and are very roughly perforated 12. The rate is the same as that in force at the time of the American occupation, so the set up to 5 pesos (the highest value seen) is doubtless constituted as follows:

5c. de peso; 15c.; 20c.; 30c.; 60c.; 80c.; 1 peso 20c.; 1p. 40c.; 1p. 80c.; 2p.; (?) 2p. 60c. 3p.; (?) 3p. 60c.; 4p.; 5p.

Piauhy. Name in a circle, value typographed on a lined panel at base.

400 reis, orange, figures vermilion, perf. 13 (*L'Ami*).

Portugal. *Imposto do Sello. 1864.* Twenty-two years after its withdrawal we have discovered a higher value belonging to this issue.

4000 reis, lilac, used.

Rio de Janeiro. *Loterias.* Value in figures on a white ground in centre, name of state above, name of tax below. Perf. 11½.

100r., violet; 500r., red; 1000r., chestnut, (*L'Ami*).

Tobago. Mr. H. O. Wells has shown us the 3d., blue, CC, overprinted REVENUE and bearing a postal cancellation, but we fear that this is a bogus variety.

Victoria. The current 5s., stamp is printed in rose on white; Mr. B. Blumenthal has sent us a copy cancelled 17/5/97. Mr. H. Thompson points out that the 6s., may be found in two very different shades of green.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. JUNE, 1900. No. 6.

"DISCOVERIES."

TRANSVAAL. The postage stamp catalogues list the lower values of the interesting Queen's head set of revenues under the title of POSTAL FISCALS, but it has been left to Mr. Morley to discover a specimen of the previous issue that has done postal duty.

Probably few non-collectors of revenues are familiar with the type of the first fiscal issue of the South African Republic, but it so closely resembles that still current—rendered familiar by the provisional use of the 6d., value in 1895,—that no long description is necessary. The stamps were smaller and nearly square, and were printed on the coloured papers specially imported for the purpose, the remainders of which were used up for the postage stamps. All were issued imperforate. In due course the V.R., overprints were applied, and it is one of the stamps thus distinguished that passed through the post in 1884.

1 shilling, Fiscal, black on blue paper, with red overprint:

V. R.

Transvaal.

Two Types of the 4c., carmine and green, Seychelles Postage Stamp.

ON looking through a number of the "small head De la Rue" colonial stamps, with circular frame, the writer was struck by the apparent differences between the heads, both of different impressions of the same stamp, and of the different values, as well as by indications that such differences extended to the octagonal-framed stamps, such as those of the Leewards. The difficulty of obtaining a sufficient number of all these stamps induced him to confine examination to the Seychelles stamps, in the first place, and the following notes on the 4c., value are the result.

It should be most distinctly understood that the following description applies to the two specimens only, and it is very likely that *all* the characteristics may not be found on every copy of the two types. Perhaps the safest guide would be to take the *character* of the nose as the salient feature, calling Type 1, "aquiline" and Type 2—shall we say, "*retroussé*"? It should also be understood that while two types of most of the other values probably exist, the differences, while generally of a similar nature, are not to be described in detail in the terms of the following notes.

TYPE 1.

1. The fillet of the crown ends before reaching the background lines, and the thin upper line of it continues to the right beyond the vertical line which closes the front jewel division.

2. The lines of shading across the nose all reach the thick outline of the eye-ball; the lowest of the four forming by its continuation the uppermost line of shading across the cheek below the eye.

3. The nose, as a whole, is of a refined order, and somewhat aquiline in type; it is outlined only by the cessation of the background lines until quite near the tip, where a rather light line begins to connect the horizontal lines, at the *first* horizontal line above the tip of the nose itself and continues to the base of the neck, where it joins one of the background lines, forming therewith a somewhat acute angle.

The curved line from the upper lip, extending across the cheek, is almost joined by the curved line forming the upper outline of the lower lip; under this latter line the shading is "split," a companion line proceeding from the small solid block of colour which accentuates the under lip.

4. At the back of the head the uppermost line of the chignon thins off very considerably, and curving downwards goes to form an inner line of the curl shading; the short background line, although reaching it, nevertheless does not appear as though a continuation of it.

TYPE 2.

1. The thick lower line of the fillet connects with one of the background lines, and the upper one stops at its junction with the vertical line.

2. The two lower lines fail to reach the thick one, and the lowest appears as if it would terminate somewhat *above* the line of the cheek-shading.

3. The nose is made to appear as having a blunter tip by the outline, which is thicker than in type 1, and seems to begin one line higher, ending by a curving angle at its junction with the horizontal line at base of neck.

The lower line is further away from the upper, and is not "split," a solid patch of colour resulting.

4. The line is somewhat more decided, and is rather a continuation of the short background line, though the thin line of curl shading does continue from it.

5. The pendent curl is formed by different lines of shading in the two types, the chief exterior difference being the continuity of the background line, which touches the bottom of the curl in passing in type 1, but shows a breach of conti-

nuity in type 2. The differences of the other lines will be appreciated by a comparison of the enlargements, which clearly show the different disposition of the lines of shading.

O. FIRTH.

Notes on the Telegraph Stamps of Kashmir.

By J. H. LANE.

(Continued from page 34.)

AT a later period, owing to tariff modifications, the want probably showed itself for the 8 anna and 2 rupee values, and later still for those of 5, 10 and 25 rupees. This surmise of mine, as to the first issue having been confined to the 1, 2 and 4 anna and 1 rupee stamps, is based principally on the striking superiority of the execution of the design (especially of the native inscriptions) in these four values. That of the 8 anna and 2 rupee stamps is inferior, and in those of 5, 10 and 25 rupees there is not only a further falling off but they do not exhibit the two dots under the final Persian character (reading from right to left), which are, correctly, shown in the 2 rupee stamps. In fact, the marked differences in these three phases of the design appear to indicate three different engravers and three distinct issues.

In no one value of these Telegraph Stamps of Kashmir, with one exception, have I detected more than one die; (the same dies were used for both the black and coloured stamps) the exception is in the case of the one rupee red, of which I have recently seen some stamps differing so considerably from the original lot that I cannot but think they must be forgeries. If so, they must have been intended for defrauding the Telegraph revenues of the Kashmir Government, as there has hitherto been no sufficient inducement to perpetrate forgeries of telegraph stamps for sale to collectors. The stamps which I suggest to be forged are very roughly

GENUINE.

? FORGED.

drawn, the colour is crude and the printing exceptionally smudgy, the shield is too narrow (under 8 millimetres as compared with 8½ in the original issue), and the three dots in the right hand inner line of (Persian) inscription are not under the letter to which they belong. The most clumsy detail of imitation in these stamps is, however, in respect of the outer lines of characters. In the original 1 rupee stamps these Nagri characters are clear and easily legible by an expert, whereas in those supposed to be forged there is scarcely an attempt at imitation, the lines of unmeaning strokes and dots do not disclose a single correctly formed character, and the three indispensable signs projecting above the letters in each line are altogether omitted. It is, of course, possible that the 1 rupee die was supplemented by a second one or replaced by a new one, and that the progressive deterioration in the execution of the design, which I have already alluded to, culminated in the issue of the exceptionally defective production under notice. In favour of this view is the fact that one rupee was the minimum charge for an ordinary telegram in or from Kashmir, and that stamps of this denomination were accordingly more largely used than the other values. On the other hand, it appears improbable that the Kashmir Officials would have passed for issue a stamp so obviously faulty as regards, what should have been, the inscription in Nagri characters.

Philately as an Aid to Culture.

II. IN THE SCHOOL OF MODERN HISTORY.

LEAVING it to the enthusiastic specialist to exult over some stamp, which (by the aid of his perforation guage) he has ascertained to be notched along one of its sides to the scale of nearly 13 instead of the normal 12½: the intelligent and thoughtful philatelist will discover in his Album a veritable treasure-house of information, unfolding to his mind in a sort of dioramic procession a chronicle of many of the most important and striking events which crowd the pages of Modern History.

How instructive and at the same time how pleasurable it is to trace out in this way the story of the unification of Italy; the consolidation of Canada; the transition from cantonal to federal government in Switzerland; or to notice how large a number of stamp-issuing states has finally become merged into the German Empire! But it is not merely with generalities that we have to deal. The internal commotions and political changes of many countries are also graphically described; and Spain will furnish us with a good example by way of illustration.

Beginning with the year 1850, and extending onward until 1867, we are confronted by various emissions of stamps, mostly bearing the profile of Queen Isabella, though occasionally the royal arms. But then a change! The next year shows the same stamps in provisional use, but having the obnoxious features defaced and overprinted with the legend "Habilitado por la Nacion" or (even more explicit and suggestive) "Habilitado por la Junta Rebolucionaria"; in the case of one particular commune the head being first turned upside down, so that no indignity might be wanting. Then we have a regular issue with an allegorical figure; giving way in turn to a kingly portrait during the brief reign of Amadeo, who so keenly experienced the bitter truth of the adage

"Uneasy lies the head that wears a crown".

Then come more allegorical figures; followed by royal portraits once again in the successive sets of Alphonso XII, possibly indicative of his sorrows and his wasting life, until we arrive at another change which prompts the student to exclaim—

"What is this
'That rises like the issue of a king,
'And wears upon his baby brow the round
'And top of sovereignty?"

And thus we are brought face to face with the present possessor of the Spanish crown—the only instance in modern times of one "born in the purple", a monarch from the very moment of his birth.

In addition to all this, an interesting side-light is thrown upon the narrative by the Carlist stamps, which testify of another claimant to the throne; while the war-tax labels indicate the difficulty experienced in defraying the expenses of resisting the pretender.

But here the story ends, so far at least as the mother country is concerned; though we can pursue it further when we turn to the pages of Cuba, Porto Rico, and the Philippines. In all three cases we are shown how the baby has grown into the boy; but these series of stamps had only a brief course to run. For the American war broke out; and soon we find postage stamps of the United States overprinted with the name of one or other of the three Spanish dependencies. And in the case of each it is curious to notice how accurately the course of subsequent events is reflected on the philatelic page. Cuba with a lovely series of its own, emblematic of a new order of things; Porto Rico retained as a lawful prize of war; and the Philippines with a stamp issued by the insurgents, who are still vainly disputing with the United States for victory and final supremacy.

EDWARD BELL, M.A.

(*To be continued.*)

* * * * *

A subscriber has shown us the new ½d., green, postage stamp, overprinted ARMY OFFICIAL in the usual type.

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EDITORIAL.

OUR hope that the special medals offered in connection with the Paris Exhibition would induce some of our leading collectors of fiscals to take part therein seems to have been ill-founded. Several have announced that they are not prepared to send any of their stamps across the Channel, and some have given a reason for this decision that strikes us as being somewhat unreasonable and not quite creditable.

To refuse to take part in an *International* Exhibition, because it happens to be located in a country in which a certain disreputable portion of the press has acted in a disgraceful manner towards our Sovereign and ourselves, seems to us to show at least a lack of proper discrimination. It has not yet been shown that, apart from inevitable differences of opinion, the real French nation, as discerned in its sober and therefore less noisy representatives, has displayed any particular animus against our nation or our rulers, and to condemn the whole for the wanton acts of a few is not what we are accustomed to regard as "English" treatment.

There is, moreover, another, and a higher, point of view from which a philatelist might be expected to regard this matter. Our pursuit is nothing if not cosmopolitan, its adherents are of all nations and of all ranks, and the fraternal manner in which we unite to prosecute our researches, and to aid each other in every possible way, should serve to lift Philately to a plane sufficiently above "the stormy sea of politics" to remain undisturbed by its commotions.

As philatelists, we are immediately concerned with all the shifting scenes of national life and procedure, but our attitude is that of the spectator, and when we descend to take our part in the fray we are not obliged to drag our hobby into the mêlée.

For the present position of our pastime we owe a heavy debt to the French speaking peoples, and when they invite us to take part in an International Reunion it ill becomes us to display a churlish spirit.

* * * * *

Two months ago we called the attention of our readers to the pioneer work by M. Guenin dealing with the ancient stamp papers of France: to-day we have to accord a hearty welcome to the first Bulletin of an Archæological, Historical, and Artistic Society, regularly incorporated under the name of "Le Vieux Papier," whose first object is the study of these non-adhesives.

This handsome journal (32 pp., profusely illustrated), with its remarkable list of distinguished members, is a striking evidence of the power of our hobby to enlist and to retain the active sympathies of men of culture, and we sincerely trust that it may long continue to record the growth and progress of the Society.

We notice in the lengthy list of subjects suggested for study a recommendation in favour of the stamped paper in foreign countries prior to its adoption in France, and, as some of our readers could usefully contribute to the common stock of knowledge, we hope that those interested will communicate with the secretary, M. Paul Flobert, 82, rue du Ranelagh, Paris.

The annual subscription, which includes the periodical Bulletin, is 12 francs. The price of the first number is 3 francs.

* * * * *

The response to our invitation to Club Secretaries to combine for insurance against fire (and, perhaps, burglary) risks has not been very encouraging, and we are somewhat surprised at the indifference displayed by the custodians of so much valuable property.

In sending the required particulars and expressing a hope that the scheme would be carried out, Mr. Johnston, of the "Caledonia," remarks that the plan would save a great deal of anxiety, and we think that this ought to be the prevailing sentiment.

Mr. G. Johnson, B.A., on behalf of the "Birmingham," was the first to respond to our offer; and the secretaries of the "Greater Britain," and the "Manchester," with the "Caledonia" above mentioned, are the only others who displayed equal care of their members' interests. Messrs. F. A. Wickhart ("Northern" and "Richmond"), F. L. Heygate ("Stamps Exchange"), and W. G. Walton ("Midland Counties"), have all written sympathetically with regard to the proposal but have not given the desired assurances, though the first named states that on many occasions he has unsuccessfully tried to insure his monthly packets.

We shall now lay the particulars furnished before our brokers, and if they can devise a workable plan whereby such perambulating property can be insured on reasonable terms we shall be glad to give it full publicity

* * * * *

We hope to publish in our next number an article on the Revenue Stamps of Grenada by Mr. E. D. Bacon, and readers will be interested to hear that His Honour Judge Philbrick, Q.C., has promised to tell us ere long all that may be told about the most extraordinary stamp ever issued in this country.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS,

CURRENT IN 1900.

By G. W. J. Potter.

(*Continued from page 38.*)

Neath and Brecon.

Size 2.7 by 3.6 cm. Control numbers at top.

½d. Black on yellow, perf. 11½.
1d. Red ,, white, ,, 11.
2d. Black ,, green, { glazed ,, 12½.
3d. ,, ,, blue, { surfaced paper, ,,
3d. ,, ,, ,, variety, *tête bêche*.

The North Wales and Liverpool Railway, being owned jointly by the Great Central and Wrexham, Mold, and Connah's Quay Companies, uses the stamps of the former line, although for the Letter Fee Stamps a separate issue is made. These will be described when the English Companies are reached.

The Rhondda and Swansea Bay is a late comer in railway history, having been incorporated in 1882, and its last section of line finished only in March 1895. Like many others in this part of the country, it is of but short length, 28 miles, and relies principally upon its coal and mineral traffic, its passenger business being somewhat unimportant. Hence there are but two values of stamps; these, however, being of an effective design consisting of the figure of value in colour on a white circle, two monograms in circles in the upper corners, and a scroll in the bottom field. The 1d., are arranged in 3 rows of 2, and the 2d., in 2 rows of 3.

Rhondda and Swansea Bay.

Sheets of 6. Size 5 by 5.2 c.m.

1d. Blue on white, perf. 11.
2d. Red ,, ,, ,, ,,

Being one of the early Welsh railways the Rhymney adopts the familiar device of the Barry, and includes the ½d., in this series, thus making a nice set as the colours are not gaudy. The first issues, although of the same design, were much larger and bore control numbers, this feature now being omitted. I have not been able to find out the present disposition of the stamps on the sheet.

Rhymney.

Sheets of 24. Size 3.5 by 4.2 cm.

½d. Green on white, perf. 12.
1d. Black on yellow, ,, 11.
2d. Yellow green on white, perf. 11.
3d. Violet on white, ,, ,,

The Stamps of the Taff Vale Railway are particularly interesting as they bear a fac-simile of the Secretary's autograph, and there has been a large number of issues. Their shape is a horizontal oblong, and there are four values. The ½d., however, is of later introduction, and is smaller and square shaped.

(*To be continued.*)

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 38.*)

Note.—An Official's signature is usually found at the bottom of the stamps. I have all three values signed "Henry Dykes, Supdt.," and the 3d., value unsigned.

Cornwall Railway.

Type 1. Oblong, 30 x 45 mm. Arms and figure of value in centre, with name of railway above, and "Newspaper frank" beneath In use in 1883. Perf. 12.

½d. Vermilion.
1d. Black.
2d. Blue.
3d. Rose.

Type 2. 32 x 50 mm. Arms and name of railway above "Newspaper frank" and figure of value. Name of chief accountant (J. Hender) at bottom. Perf. 12½.

1d. Black.
2d. Blue.

Monmouth Rail & Canal Company.

Large oblong, 34 x 78 mm. Very similar type to the Bristol and Gloucester, but "From" and "To" in one line. Limit of weight (under 1 lb., for the penny value, under 3 for 2d., and 7 for 3d.) printed outside the left of the stamp. Perf. 11.

1d. Black on rose.
2d. ,, ,, yellow.
3d. ,, ,, blue.

Note.—The stamps I have seen are signed "Wm. Lane, Traffic Manager."

Pembroke & Tenby Railway.

1st Issue. Large square, 45 mm.; arms encircled by name of railway in centre, "Prepaid Newspaper Parcel" above; weight below; value in words at sides. Contract No. 104 above left top corner. Perf. 12½.

1d. Black on yellow.
2d. ,, ,, blue.
3d. ,, ,, green.

2nd Issue. Similar, with controls. Perf. 12½.

1d. Black on yellow.
2d. ,, ,, blue.
3d. ,, ,, green.

2 a. Stamps for single and for two newspapers. Similar in every way to the corresponding issue of the G.W.R. Rouletted.

1 Newspaper. Black & red on yellow.
2 Newspapers. ,, ,,

South Devon Railway.

1st Issue. Large oblong, 36 x 68 mm. Similar to the B. & G.R., but space for controls left blank, and "From—To—" in one line. Those in my collection are signed "Francis P. Cockshott, Suptdt., and were used in Exeter between Feb., and June 1867. Imperf.

1d. Black on white.
2d. ,, ,, blue.
3d. ,, ,, rose.

(*To be continued.*)

AUSTRIAN MYSTERIES.

By an Old Collector.

(Continued from page 39.)

III. **After 1858.** No watermark; perfs. 16½ to 13½ (single and compound). All engraved. (Without C.M.) Paper, white wove (various).

10, 15, 30, 50, 75 kr. 1, 2, 3, 4, 5, 6, 8, 10, 12, 14, 16, 18, 20 fl.

N.B.—The 45kr., is only found in the first (C.M.) series.

IV. **? Date.** No watermark; perfs. 16½ to 13½ (single and compound.) All engraved. Paper, white wove (various).

½, 2, 4, 5, 6, 7, 12, 25, 60, 72 kr.

V. **? Date.** No watermark; perfs. 16½ to 13½ (single and compound). All engraved. Paper, *bluish* wove (thick smooth, and thin rough).

½, 2, 4, 5, 6, 7, 12, 15, 25, 30, 50, 60, 72, 75 kr. 1, 2, 3, 5, 6, 10, 12, 20 fl.

VI. **? Date.** No watermark; perfs. 15 to 13½ (single and compound). All engraved. Paper, *deep blue* wove.

2, 4, 5, 6, 7, 12 kr. 1 fl.

N.B.—The paper of the highest value is different from all others, being pale blue on the face and deep blue on the reverse.

VII. **? Date.** No watermark; compound perfs. 12 x 13½ and 13 x 12½. All engraved. Paper, smooth blue wove.

5, 25, 50 kr.

N.B.—In my opinion, these are the scarcest of all Austrian fiscals. So far, these three values are the only ones known though others may exist. They are interesting as forming the connecting links between the foregoing issues and those succeeding. The highest value exists with both perforations.

VIII. **? Date.** Watermarked "Stempel Marken" through the sheet. All perf. 12. All engraved. Paper, smooth blue wove.

½, 2, 3, 4, 5, 6, 7, 10, 12, 15, 30, 36, 50, 60, 72, 75, 90 kr. 1, 2, 2½, 3, 4, 5, 7, 10, 15, 20 fl.

N.B.—It will be observed that the values 36 and 90kr., and 2½ and 7fl., appear for the first time, no copies being known with a smaller perforation than 12. The 6 and 12fl., disappear, being values not often used. I assume they were not printed owing to an ample stock of previous issues being in existence to supply the demand.

IX. **? Date.** Watermarked as in previous issue; perf. 12. Typographed. Paper, smooth blue wove.

1 kr.

X. **? Date.** Watermarked as before; perfs. 12 to 8½ (single and compound). All engraved except 1 kr. Paper, white wove (various).

½, 1, 5, 12, 15, 25, 36, 50 kr. 1, 2, 2½, 3, 4, 5, 10, 20 fl.

(To be continued.)

TELEGRAPH CHRONICLE.

Bavaria. The 1870 issue should be described as watermarked loops, that for 1876 shows wavy lines. Some values in pfennig and marks were known to exist on the earlier paper but for lack of definite information were not included in the catalogue. We can now list the following on the authority of Dr. Kalckhoff, and of M. Jean Verzijl:

1876. Wmk., loops. Type 15.

10 pf., blue	25 pf., carmine
20 pf., violet	2 m., bistre.

We shall be glad to see specimens of any other values belonging to this intermediate series.

Mr. L. W. Fulcher suggests that stamps of the first issue may be found imperforate. It is very likely that imperf., proofs exist, but we have no knowledge of the issue of stamps in this condition; possibly some of our Continental readers can give the desired information.

Belgium. Mr. Fulcher possesses the stamps of the first (1866) issue on *thick* paper as well as on the ordinary kind.

Mr. H. Clark has submitted reprints of this issue. They are in brighter colours and have much whiter gum.

Mr. T. P. Dorman informs us that the current set (? issued 1899) differs somewhat from type 17, the most noticeable point being that the head is on a *lined* background. The 60 cents, olive, appears to belong to this set though issued about 1891.

? Date. Type 17 with lined background. Perf. 13½.

10 c., lilac	60 c., olive
25 c., green	1 fr., pale rose
50 c., brown	5 fr., blue.

France. Dr. Kalckhoff adds a third distinct tint for the highest value:

2 francs, pale mauve, perf. 12.

Guatemala. This country is slightly misplaced in our publisher's catalogue, coming before instead of following Great Britain. Only one series has yet been announced—the 1897 postage set overprinted Telegraphos in black—and to this Mr. Morley makes a couple of additions:

2 cent., black on grey, *red* overprint.
6 ,, ,, orange, *red* ,,

Luxemburg. Dr. Kalckhoff makes the following additions:

1 franc, *red*, perf. 14.
1 ,, ,, ,, 11½.

Prussia. The same collector informs us that all values exist in grey as well as in black.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. *L' Ami* announces that the hat-tax stamps have been suppressed, but that they appeared in red just prior to the *coup de grâce*. Our contemporary lists the 30 and 60 cent., and 1 peso.

Bundi. Mr. H. Clark sends us part of a sheet of a new one anna fiscal, the design of which is sufficiently grotesque.

A local god, apparently representing a French soldier armed with a rolling-pin and a pancake (as emblems of culinary skill), occupies the place of honour, having as supporters two bulls rampant. There are native inscriptions above and below, and the whole is most crudely printed in colour on thin white wove paper. Strange to say, the perforation is admirably done.

1 anna, vermilion, perf. 12.

This description was held over from our last number, and, in the meantime, *L' Ami des Timbres* has come to hand with a cut and a description of the same stamp that shows how very differently things appear from different standpoints.

According to M. Roussin the design shows an Englishman fighting against two bulls, and he endeavours to find therein an uncomplimentary allusion to the Transvaal war, which is so far-fetched and unworthy that we will not reproduce it.

We venture, too, to think that our friend was unwise in entering the allegorical field, for in view of the strong Gallic likeness of the central figure, and his very unenviable situation, a much less strained interpretation would give us our near neighbour assailed on either side by John Bull and a Colonial scion.

Canada. It is more than a year ago since we announced in *Stamps* that a more ornate design had been chosen for the *Weights and Measures* series, and that a supply of the 50 cents value had been printed. We do not remember having seen a description, and some copies having just reached us from Mr. W. Kelsey Hall we can now say what it looks like.

A panel, bearing the control number, divides the stamp (which retains its old size and shape) into two parts. The upper, and smaller, bears a foliated oval, containing Her Majesty's profile to the left, above the term SERIES 1897.; the lower is filled with engine-turning, and is inscribed with the name of the country and the duty. Large figures of value appear in each corner, and the word CENTS is along the base line. Printed in black on white wove paper.

50 cents, black, vermilion controls, perf. 12

Italy. *Tasse de Registro.* M. Sanjurjo has shown *L' Ami* the 1 lira, lilac and black, with overprint inverted.

New Zealand. Mr. A. Hamilton sent us last year a copy of *Land and Deeds*, £5, pale blue, perf. 12, and stated that he had seen a specimen of the £10, chocolate. We now hear from him to the effect that he possesses the £3, bistre, £5, ultramarine, and £10, deep carmine, of *both* the *Law Courts* and *Land and Deeds* series. At the same time we have received from Messrs. Wilcox, Smith & Co., a copy of *Law Courts*, £10, chocolate and blue, perf. 12, and we are wondering if the £10 exists in two colours or if there has been a misdescription.

Parahyba. A hideous novelty from this Brazilian state is furnished by Mr. J. J. Coates. The design shows a sightless female head, turned slightly to the right, and enclosed in a poorly ornamented double circle. The name of the state above, and the value in words below, appear in curved caps., and there are figures of value at the base. All this is printed in red on a yellow ground composed of a wide vertical band with lines at the sides, the form being that of a single-lined upright rectangle.

20 reis, red and yellow, on white wove, perf. 11½.

The Current Postal Fiscals of New Zealand.

WITHIN the last month, three correspondents have called attention to the fact that stamps of the current types (Fig. 24 in Gibbons, R 3, 4, 5, 6, in Scott) are found on paper with the large plain N Z of the earlier issues, the paper now in use being watermarked with small N Z and star.

It was sometime in 1880 that the present designs made their appearance, and the earliest cancellation we can find on the star paper is 1/10/81 (on a copy of the 1/- value), so it is evident that this came into use in less than two years, and possibly in less than twelve months after the adoption of the new types. We possess, however, some twenty values on the older paper, including the little used 15s., and 25s., from which it seems probable that some sheets of *all* the values were printed at the same time, and, in all probability, the current set now on sale contains some values of this first printing.

One noteworthy point is that all the stamps of this issue we have seen with the earlier watermark are perforated 11½ to 12, though the standard guage used to be 12½, and, at present, machines giving 11½ to 12 and a distinct 12½ seem to be used indifferently.

The following list of high values now current, and available for postal and telegraphic use, appeared in a recent number of *The Australian Philatelist*:—£3 10s., rose. £4 10s., olive-brown. £15, light-brown. £20, yellow. £25, (?) £30, dark brown-lake. £40, bright rose. £45, (?) £50, olive-grey. £100, mauve.

None of these are catalogued by Gibbons or Scott, but all with the exception of the £25, and £100, will be found in Moens', though he gives the £50 as orange. He gives the colour of the £45 as ultramarine, and lists a £9 10s., blue-green and a £35, green. Gibbons omits the 25s., blue; and our publisher's catalogue fails to list the 35s., yellow.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. June, 1900.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. JULY, 1900. No. 7.

"DISCOVERIES."

ECUADOR. Mr. Walter Morley has found an uncatalogued variety belonging to the 1896 Provisional issue, and a further variety of the foundling:

4 cent, brown, Fiscal, of **1891-92**, surcharged CORREOS 10 CTS., in black.
Found with normal, and with inverted, surcharge.

GREAT BRITAIN. VACCINATION CERTIFICATES. Mr. B. W. Warhurst confirms the two dates given in our May list and adds another:

½d., green on white, dated 1/2/72.

He further tells us that his specimen dated 26/2/72 came from the late E. Pemberton, and bears a note to the effect that it is the rarest date, having been used only on a special form of certificate of which but few were printed.

Amongst a number of very minor varieties sent for inspection by Messrs. N. Yaar and Co., of Amsterdam, the two following are the most notable:

HOLLAND. A postally used copy of the EEN GULDEN unpaid stamp, of 1881, apparently showing the result of a "shifted die." The most noticeable defect is in the last letter of the word TEBETALEN which looks more like an "M."

SURINAM. A specimen of the 10c., on 12½c., blue, provisional, emitted in 1898, showing what appears to be an inverted "L" as the last letter in the word CENT. It is hardly necessary to say that, in reality, it is a broken "T."

The Local Postage Stamps of Great Britain.

THE CIRCULAR DELIVERY COMPANIES.

LOCALS have never enjoyed much popularity in this country, and when, as in the case under consideration, the collector is confronted by the fact that at least nine out of every ten specimens encountered are either reprints or forgeries, it is not at all surprising that they should be neglected.

It cannot, however, be denied that these local posts possess strong claims upon the attention of students, and, as will presently be shown, they had a very important effect upon the Governmental service. I hope, therefore, that the publication of the following illustrated description will induce some philatelists to amend their attitude towards the stamps in question.

FIG. 1.

FIG. 2.

FIG. 3.

The cuts are selected to show three types of cancellations used by the Officials. Stamps thus obliterated are extremely rare, for being almost exclusively used for the prepayment of postage on circulars very few have survived.

The originator of these enterprises was a Mr. R. Brydone, who, in 1865, brought out the EDINBURGH AND LEITH CIRCULAR DELIVERY COMPANY, and issued stamps of the value of one farthing in various colours. Most of these were imperforate, but some were rouletted and others perforated 12. When used, these stamps were obliterated with a hand stamp showing in monogram form the letters "R.B. & Co." (Fig. 1).

Two years later, similar Companies were established in Aberdeen, Dundee, Glasgow, and Liverpool, but I have not seen a genuine cancelled copy from any of these places—most so-called used copies of these towns are *rank forgeries*, affixed to pieces of printed papers and crossed through with a pen or pencil.

The promoters of the Edinburgh and Leith Company extended their operations to London in 1866 (*vide* Messrs. Philbrick and Westoby's work, page 228), and established THE LONDON CIRCULAR AND PAMPHLET DELIVERY COMPANY, stamps of the value of ¼d., and ½d., being issued. The name of the Company was altered in 1867 to METROPOLITAN CIRCULAR DELIVERY CO., and subsequently to LONDON AND DISTRICTS.

Fig. 2 shows a stamp of the METROPOLITAN CO., used on part of a circular, and exhibits the cancellation used at the office in Holborn. A second type of this obliteration on part of a circular is shown by Fig. 3.

Presumably these enterprises were found to be profitable, for the Companies soon endeavoured to extend their operations, and the NATIONAL CIRCULAR DELIVERY COMPANY was established towards the end of 1867.

In August, 1867, the Post Office authorities took steps for the suppression of their competitors, who all along had been infringing the privileges of the Postmaster General, and they speedily inflicted a death blow on both these and a number of other Delivery Companies, (Dundee, Manchester, &c.), just commencing operations.

The most important result of this movement was that the attention of the public was directed to the book rate charges, which did not differ from the letter rate of *1d., per half ounce*, and this led to greatly reduced rates, and to the issue of a ½d., postage stamp in 1870. (½d., for every two ounces.)

The remainders of the NATIONAL and LONDON AND DISTRICTS stamps were purchased by Mr. Cullum, a London dealer. The plates were bought by another dealer, and reprinting flooded the market to a far greater extent than that known in the case even of the Heligoland stamps. The plates have apparently quite worn out, and several types of forgeries have appeared, though I don't think any fresh ones have been made for the last 10 or 12 years,—the last I saw being in sheet form of all values up to 9d., with the various towns on the same sheet; they came I think from the Midlands.

WALTER MORLEY.

The Fiscal Stamps of Grenada, printed by Messrs. Perkins Bacon, & Co.

By E. D. Bacon.

IN January, 1875, "*An Act to provide for the collection of Public Fees by the use of Stamps, and to impose certain Stamp Duties*" was passed by the Legislative Council of Grenada, and a set of stamps, varying in value from one penny to one pound, was ordered from England. At the same date a supply of one shilling stamps for postal use was also requested.

The order for both series was entrusted to Messrs. Perkins Bacon & Co., who were at that period still printing the postage stamps of the Island. To save the expense of providing separate plates for all the values required, which would have been a costly proceeding, the printers conceived the idea of making one plate do duty for all. This was done by omitting to engrave on the die, from which the plate was made, any designation of the value or use to which the stamps printed from it could afterwards be employed.

Those intended for fiscal purposes were printed from this plate in yellow to orange and were overprinted, in green, with a crown at the top and the value in a straight line, in words, in small *sans-serif* type, below the Queen's portrait.

The plate, which was made in February, 1875, contained 120 labels, arranged in ten horizontal rows of twelve, and the following is a complete list of the consignments of fiscal stamps that were printed from it and sent out to Grenada by Messrs. Perkins Bacon, & Co.:—

May 28th, 1875.

1d.	300 sheets	36,000	stamps	9d.	50 sheets	6,000	stamps
1½d.	100 ,,	12,000	,,	1s.	400 ,,	48,000	,,
2d.	100 ,,	12,000	,,	2s.	250 ,,	30,000	,,
3d.	200 ,,	24,000	,,	5s.	75 ,,	9,000	,,
4d.	50 ,,	6,000	,,	10s.	50 ,,	6,000	,,
6d.	400 ,,	48,000	,,	20s.	25 ,,	3,000	,,

October 15th, 1875. 1s. 600 sheets 72,000 stamps.

January 14th, 1879.

1d.	600 sheets	72,000	stamps	4d.	100 sheets	12,000	stamps
2d.	100 ,,	12,000	,,	2s.	250 ,,	30,000	,,

November 25th, 1881.

1d.	600 sheets	72,000	stamps	5s.	200 sheets	24,000	stamps
1s.	300 ,,	36,000	,,	10s.	200 ,,	24,000	,,
2s.	600 ,,	72,000	,,	20s.	100 ,,	12,000	,,

Before seeing whether it is possible to separate the stamps of the various consignments, I ought to call attention to the fact that stamps of two, three and five pounds—values entirely absent from the above list—have been chronicled and stated to be in existence. I have only been able to obtain the loan of one specimen of these three values *viz:* a five pounds, and, as I expected, this on examination proved to be a somewhat clever forgery. The colour is orange, the surcharge deep yellow-green, and the perforation clean cut, *gauging 16½*. The specimen has a forged watermark, the star being much too distinct, and is obliterated with a circular cancellation, having a large letter "A" in the centre "GRENADA" round the upper curve, "JU 28" along the lower, "18" at the left side of the letter "A" and "88" on the right side. There can be no doubt that all other specimens of values over one pound are also forgeries.*

* Since writing this article Mr. H. Thompson has sent me specimens of three other values, *viz:* seven pounds, eight pounds, and ten pounds. These, unlike the five pounds stamps described, have been made by removing the original value from stamps of the first issue and then printing a new one in its place. The forged values are printed in yellow-green, and the letters are 1¾ mm. in height. All three stamps bear forged obliterations, the seven pounds having a false postal cancellation. Did we not know that no values above one pound were printed for revenue purposes, these "fakes" would be extremely dangerous.

At the moment of going to press, I have received from Mr. Walter Morley a five pounds value, similar in every respect to the three values sent to me by Mr. H. Thompson. The specimen bears a false postal cancellation, like that found on the seven pounds. [E.D.B.]

FIG. 1.

FIG. 2.

FIG. 3.

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The promoters of the Edinburgh and Leith Company extended their operations to London in 1866 (*vide* Messrs. Philbrick and Westoby's work, page 228), and established THE LONDON CIRCULAR AND PAMPHLET DELIVERY COMPANY, stamps of the value of ¼d., and ½d., being issued. The name of the Company was altered in 1867 to METROPOLITAN CIRCULAR DELIVERY CO., and subsequently to LONDON AND DISTRICTS.

Fig. 2 shows a stamp of the METROPOLITAN CO., used on part of a circular, and exhibits the cancellation used at the office in Holborn. A second type of this obliteration on part of a circular is shown by Fig. 3.

Presumably these enterprises were found to be profitable, for the Companies soon endeavoured to extend their operations, and the NATIONAL CIRCULAR DELIVERY COMPANY was established towards the end of 1867.

In August, 1867, the Post Office authorities took steps for the suppression of their competitors, who all along had been infringing the privileges of the Postmaster General, and they speedily inflicted a death blow on both these and a number of other Delivery Companies, (Dundee, Manchester, &c.), just commencing operations.

The most important result of this movement was that the attention of the public was directed to the book rate charges, which did not differ from the letter rate of *1d., per half ounce*, and this led to greatly reduced rates, and to the issue of a ½d., postage stamp in 1870. (½d., for every two ounces.)

The remainders of the NATIONAL and LONDON AND DISTRICTS stamps were purchased by Mr. Cullum, a London dealer. The plates were bought by another dealer, and reprinting flooded the market to a far greater extent than that known in the case even of the Heligoland stamps. The plates have apparently quite worn out, and several types of forgeries have appeared, though I don't think any fresh ones have been made for the last 10 or 12 years,—the last I saw being in sheet form of all values up to 9d., with the various towns on the same sheet; they came I think from the Midlands.

WALTER MORLEY.

The Fiscal Stamps of Grenada, printed by Messrs. Perkins Bacon, & Co.

BY E. D. BACON.

IN January, 1875, "*An Act to provide for the collection of Public Fees by the use of Stamps, and to impose certain Stamp Duties*" was passed by the Legislative Council of Grenada, and a set of stamps, varying in value from one penny to one pound, was ordered from England. At the same date a supply of one shilling stamps for postal use was also requested.

The order for both series was entrusted to Messrs. Perkins Bacon & Co., who were at that period still printing the postage stamps of the Island. To save the expense of providing separate plates for all the values required, which would have been a costly proceeding, the printers conceived the idea of making one plate do duty for all. This was done by omitting to engrave on the die, from which the plate was made, any designation of the value or use to which the stamps printed from it could afterwards be employed.

Those intended for fiscal purposes were printed from this plate in yellow to orange and were overprinted, in green, with a crown at the top and the value in a straight line, in words, in small *sans-serif* type, below the Queen's portrait.

The plate, which was made in February, 1875, contained 120 labels, arranged in ten horizontal rows of twelve, and the following is a complete list of the consignments of fiscal stamps that were printed from it and sent out to Grenada by Messrs. Perkins Bacon, & Co.:—

May 28th, 1875.

1d.	300 sheets	36,000 stamps	9d.	50 sheets	6,000 stamps
1½d.	100 ,,	12,000 ,,	1s.	400 ,,	48,000 ,,
2d.	100 ,,	12,000 ,,	2s.	250 ,,	30,000 ,,
3d.	200 ,,	24,000 ,,	5s.	75 ,,	9,000 ,,
4d.	50 ,,	6,000 ,,	10s.	50 ,,	6,000 ,,
6d.	400 ,,	48,000 ,,	20s.	25 ,,	3,000 ,,

October 15th, 1875. 1s. 600 sheets 72,000 stamps.

January 14th, 1879.

1d.	600 sheets	72,000 stamps	4d.	100 sheets	12,000 stamps
2d.	100 ,,	12,000 ,,	2s.	250 ,,	30,000 ,,

November 25th, 1881.

1d.	600 sheets	72,000 stamps	5s.	200 sheets	24,000 stamps
1s.	300 ,,	36,000 ,,	10s.	200 ,,	24,000 ,,
2s.	600 ,,	72,000 ,,	20s.	100 ,,	12,000 ,,

Before seeing whether it is possible to separate the stamps of the various consignments, I ought to call attention to the fact that stamps of two, three and five pounds—values entirely absent from the above list—have been chronicled and stated to be in existence. I have only been able to obtain the loan of one specimen of these three values *viz:* a five pounds, and, as I expected, this on examination proved to be a somewhat clever forgery. The colour is orange, the surcharge deep yellow-green, and the perforation clean cut, *gauging 16½*. The specimen has a forged watermark, the star being much too distinct, and is obliterated with a circular cancellation, having a large letter "A" in the centre "GRENADA" round the upper curve, "JU 28" along the lower, "18" at the left side of the letter "A" and "88" on the right side. There can be no doubt that all other specimens of values over one pound are also forgeries.*

* Since writing this article Mr. H. Thompson has sent me specimens of three other values, *viz:* seven pounds, eight pounds, and ten pounds. These, unlike the five pounds stamps described, have been made by removing the original value from stamps of the first issue and then printing a new one in its place. The forged values are printed in yellow-green, and the letters are 1¾ mm. in height. All three stamps bear forged obliterations, the seven pounds having a false postal cancellation. Did we not know that no values above one pound were printed for revenue purposes, these "fakes" would be extremely dangerous.

At the moment of going to press, I have received from Mr. Walter Morley a five pounds value, similar in every respect to the three values sent to me by Mr. H. Thompson. The specimen bears a false postal cancellation, like that found on the seven pounds. [E.D.B.]

From an examination of a number of these fiscal stamps and from particulars I have been able to obtain at Messrs. Perkins Bacon, and Cos'., as regards the perforation of the various consignments, I have found it comparatively easy to separate the stamps of the different printings.

Those sent out on May 28th, and October 15th, 1875, were printed in yellow, varying to orange-yellow, on paper watermarked with a *large* six-rayed star, and they were perforated 14 by one of the comb machines at Somerset House for Messrs. Perkins Bacon, & Co., the holes being perfectly clean cut. The overprint is in yellow-green and the letters forming the words of value are 1½mm. in height.

The overprint for the stamps of all the consignments was set up in type, and consequently the words of value on every stamp on the sheet are liable to vary more or less. Added to which the setting up of the type for the first consignment was very carelessly made, and, as collectors know, there are several mistakes in the spelling of some of the values. Besides these a number of other so-called errors have been catalogued, which are merely due to defective printing or broken type; such as in the six pence value, the word "SIX" sometimes appears like "SHI," "SIV" or "SIY" and in the one shilling the latter word on some specimens looks as if it were spelt "SHILLINS." Varieties such as these are I consider unworthy of more than passing notice, and I have rigorously excluded them from the list of errors I give in the synopsis at the end of this article.

As a further help to collectors in separating the stamps of this issue from those of later printings I give the length of the words of value on those stamps of which a subsequent supply was sent out. These are as follows:—

"ONE PENNY"	10¾ to 12 mm.	"TWO SHILLINGS"	14¾ to 15 mm.
"TWO PENCE"	10¾ mm.	"FIVE SHILLINGS"	14 to 15 mm.
"FOUR PENCE"	11½ to 12 mm.	"TEN SHILLINGS"	14½ mm.
"ONE SHILLING"	13 to 13½ mm.	"ONE POUND"	12¼ mm.

I have not been able to separate the one shilling stamps forwarded on October 15th, 1875, from those sent out in the previous month of May, but I believe that in the latter printing all the errors of spelling were corrected before the stamps were overprinted. My reason for thinking so is that a number of these one shilling stamps were surcharged in 1886 for postal use as one penny and I have not heard of any of the well known errors of spelling being found among the provisional postage stamps. I may add I have myself examined the best part of half a sheet of these one penny stamps without finding a single error.

The fiscal stamps are usually catalogued as having come into use in January 1876, but, looking at the date when the first supply was sent out they were probably issued immediately on their arrival in the Island, in which case July 1st, 1875, cannot be far from the exact day. The earliest dated copy I have seen is a specimen of the three half pence, which was obliterated "19. 8. 75."

The stamps of this and those of the subsequent consignments are frequently found with the pen-marks cleaned out. Such specimens can always be told by the colour, which is paler and has a washed out appearance and also by the paper, which is whiter.

The four values despatched to the Island on January 14th, 1879, differ from the consignment of May 28th, 1875, in the following points. They are printed in a decided *orange* on paper watermarked with a *small* six-rayed star. The overprint is in deep yellow-green and the letters of the words of value are 1½ mm. in height. They were perforated, like the first lot, for Messrs. Perkins Bacon, & Co., at Somerset House by one of the comb machines, gauging 14, and the holes are clean cut. The paper of this and also of the next consignment is usually thicker than that used for the stamps of May and October, 1875, with large star, and specimens are not infrequently found, which show portions of the marginal watermarked lines or letters of the word "POSTAGE."

(*To be continued.*)

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EDITORIAL.

THE current number of *La Revue Philatelique Française* encloses as supplement the second prospectus of the International Philatelic Exhibition, an interesting publication containing the latest details, and presenting photographic reproductions of both the exterior and interior of the building engaged, with plans of its situation and of the internal arrangement.

An extension of time until the 10th of July has been granted for the reception of application forms. The premium on the optional fire insurance policy has been fixed at 1 fr., per 1000 francs of declared value, and the transport insurance will average 25c., per 1000 fr., each way on international transports, and 10c., per 1000 fr., each way for the journey in France.

In connection with the time extension we have received from the Committee of organization a kindly worded letter, in which they express an earnest hope that those collectors of fiscals to whom we referred at the commencement of last month's editorial as being unwilling to participate will change their minds, and will take their place with the philatelists of other nations. They also make a special request for the reproduction in our Journal of the appeal to English philatelists contained in the current number of their official organ.

To our previous declarations we would only add that the appealing Committee has indeed done all in its power to show that the frank co-operation of English collectors is earnestly desired and will be fully appreciated, and we sincerely hope that even at the eleventh hour the saving grace of good fellowship may not be invoked in vain.

* * * * *

Our endeavour to lessen the risks and anxieties incidental to the working of Stamp Exchange Clubs has not been succesful.

Our brokers, unable to devise a plan themselves for the assessment of the fire, or fire and theft, risks, write as follows:

"We have gone into this matter with
'several Insurance Companies but they
'find it too complicated and are unable
'to give us any quotation whatever."

We fear that this settles the matter, for it does not appear to us to be feasible to promote a scheme for mutual insurance when we think of the amount that would be raised by the largest practical annual premium, and contrast it with the sum that would be required to make good a single total loss.

* * * * *

We believe that a record has been established by the sale by auction in New York of the great collection of United States revenue stamps formed by Mr. H. E. Deats. As far as we know, this is the first time that a collection of fiscals publicly sold piecemeal has realized a sum of over a thousand pounds, and we break through our rule of avoiding all mention of the financial side of the hobby in order to place on record this fact so full of significance.

It is understood that postal philately claims in every country a great preponderance of *general* collectors; the fiscal philatelist usually pays attention to the issues of but one territory —his own. Thanks mainly to the fostering care of his standard catalogues, though greatly determined by an intelligent appreciation of what his stamps denote, the American philatelist has far outstripped his brethren in this particular direction, but he is merely the foremost runner, and not the only one in the field, as is being now most abundantly manifested in many an older if less progressive empire. The steady advance going on in most of the European countries, the still greater extent of the movement in the countries adjoining the United States, and in the Argentine Republic, with the knowledge that regions such as India and Japan are awakening to a sense of their latent possibilities, together present a most hopeful prospect for the future, and inevitably lead one to speculate on what will be the result of the fusion of all these groups now at work in almost complete isolation.

However, to return to the sale, it is of interest to note that condition was practically everything, perfect copies in many instances being sold at or above catalogue prices, the competition for some of the inverted medallions being especially keen. Six stamps fetched from £10 to £20 each, and five brought from £20 to £65 apiece, the latter sum being given for a mint copy of the $5 Proprietary on violet paper.

* * * * *

Our regular contributor who prefers to be known as "K," writes that in going through a file of an old London weekly, called *The Sentinel*, he found that up to May 5th, 1855, the stamps were of the D series with name of paper on left and discount on right, on May 12th and 19th the die G2 appeared, with nothing at all on the right side, and that subsequent issues bore stamps of the A and B series with NEWSPAPER on the right side.

He wishes to know if any one can say why these changes were made and whether other papers underwent a similar experience. Also whether all stamps impressed by the dies mentioned exhibit the same characteristics, and whether dies C, E, F, &c., exist.

TO THE PHILATELISTS OF ENGLAND.

WE most sincerely thank our two kind English *confrères*, *The Monthly Journal* and *Morley's Philatelic Journal* for the friendly articles that they have just published anent the Paris Philatelic Exhibition.

We especially thank Mr. Preston Pearce who, in his last editorial, has ardently invited English collectors to come and exhibit amongst us.

We express the sincerest wishes that this appeal may be successful, and we are desirous of believing that the English Philatelists will come to occupy in our August festivals the important place which pertains to them in all respects.

Whilst we have been organizing our Exhibition we have shown in many ways our great desire to have the support of our friends across the Channel.

The list of our patrons includes the names of twenty-four of the best known philatelists in England; in the jury are Messrs. Bacon and Castle who enjoy in the world of English collectors a reputation and an authority merited from every point of view.

To an extent greater than that possessed by any other kind of collecting hobby, Philately is international; it should therefore remain outside of political events periodically occurring in all parts of the world.

All those who have faith in it, all who rightly consider it as an active agent of civilization and of international fraternity, hold it scrupulously aloof from the conflicts of the moment; it has always been so, it would be grievous if this method of sanely regarding our philatelic relations were to disappear with the century.

* * * We have thought it advisable to express these sentiments on the eve of our Exhibition, in our own interest who desire it to be as fine as possible, and in the interest of those who would certainly regret later on that they had not taken part therein.

The opinions that we have just enunciated are those of Messrs. Stanley Gibbons, Preston Pearce, Walter Morley, Hamilton-Smith and many others, they will be those of all practical and sensible people. As such are innumerable in England, we feel sure that our appeal will be heard and taken to heart by all our friends.

For the Committee of organization,
A. COYETTE, *Secretary*.

V. R. I.

WE have been favoured with the following notes concerning the recently overprinted postage stamps of the late Orange Free State:

6 pence, rose. Thirty sheets received the overprint but only twenty reached the post office—the other ten were lost (!) on the way. There are two stamps on each sheet minus the figure "6."

6 pence, blue. About fifty sheets show the same omissions as those of the rose stamps.

1 shilling. One stamp on each sheet is without the figure of value.

5 shillings. Seventy sheets were overprinted. A sheet consists of 240 stamps.

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

BY "K."

(*Continued from page 46.*)

2nd Issue. Smaller size, 32 x 46 mm. Similar, but no space for controls, and "From –" and "To—" in two lines. Those I have are signed "C. E. Compton, Supt.," and were used in January 1875. Perf. 12½.

2d. Pale green.
3d. Rose.

NOTE.—A one penny value doubtless existed in this type.

The only one of the above lines still alive in 1891, and therefore able to issue Letter Fee Stamps, was the Pembroke and Tenby. This was responsible for two issues, but no copy of the first is known. Numbers up to 1500 of the second issue had been used up when the line was taken over by the G.W.R., in 1896, and specimens numbered below 1500 are therefore rare. Specimens numbered above 1500 are fairly common, mostly unused.

PEMBROKE AND TENBY RAILWAY.

LETTER FEE STAMPS.

1st Issue. (unknown).

2d. Green

2nd Issue. Printed by Mc. Corquodale, London, with foliate ornaments in spandrels. Black horizontal controls.

2d. Green, perf. 11½.

MANCHESTER, SHEFFIELD, AND LINCOLNSHIRE RAILWAY.

1st Issue. 1885. Large Rect. 54 x 40 mm. Numeral of value in oval. Scrolls above, with name of railway, and below, with inscription "prepaid newspaper parcel." Black controls reading upwards.

1d.	Dark blue,	perf. 11½
2d.	"	perf. 13.
3d.	"	"
4d.	"	"
5d.	"	"
8d.	"	"
9d.	"	"

2nd Issue. As above, with red overprint in five lines. Controls running *downwards*.

1d.	Red and dark blue,	perf. 12.	
2d.	"	"	"
3d.	"	"	"
4d.	"	"	"

1 a. For single newspapers. Rect., about 44 x 26 mm. Shield of arms in centre, crossed by inscription "For single newspapers." Small scroll above, with "M.S. & L.Ry.," and below, with "prepaid newspaper." Known with black controls both vertical and horizontal.

1 Newspaper, blue (shades), perf. 12.

2a. As above, with red overprint, and controls vertically downwards.

1 Newspaper, blue, perf. 12.

(*To be continued.*)

AUSTRIAN MYSTERIES.

By an Old Collector.

(Continued from page 47.)

XI. **6 May, 1863 (Moens).** Watermarked as before; perfs. 12 to ? 8½ (single and compound) All engraved. Paper, white wove (stout and thin). Value expressed below the design in Roman capital letters, except the lowest value which is in block type.

½, 2, 3, 4, 5, 7, 10, 12, 15, 25, 36, 50, 60, 75, 90 kr.

N.B.—The largest perf., so far known is 10½ x 9.

XII. **? Date.** Same as last but on *blue* wove paper (stout and thin). Perf. 12 only.

½, 2, 3, 4, 5, 7, 10, 12, 15, 25, 36, 50, 60, 75, 90 kr.

N.B.—Various types of the 4 kr., exist, and of the 50 kr., a variety with long horizontal hair line to the top of K is known.

XIII. **1 March, 1870.** Same stamps as proceeding issue, issued together with the florin values of the third issue, all overprinted with date "1870" in blue in various types. Perfs. 11 to 8½ (single and compound); watermarked as before. Paper, white wove (stout and very thin).

½, 1, 2, 3, 4, 5, 7, 10, 12, 15, 25, 36, 50, 60, 75 90 kr. 1, 2, 2½, 3, 4, 5, 6, 7, 10, 12, 15, 20 fl.

XIV. Same, with date in small figures Perfs. 11 x 10½; 10½ x 11; 10½; and 10 x 11.

10 florins.

Variety. Perf. 13 x 10½. Paper, white wove.

5 kr.

N.B.—Only one copy has been seen with this perforation so it may be considered the "*rara-avis*" of the country.

In conclusion, the foregoing is the result of a long study and close examination of a countless number of stamps, but it is not to be assumed that it is complete. It is to be hoped, however, that the lists will induce fiscal collectors to study this country scientifically, at any rate it should assist them to arrange their stamps in something like proper order.

4c. SEYCHELLES.

Note. In scheduling the points of variance between the two types as shown last month reference to the inscription was omitted, as in the stamps themselves the differences are not very conspicuous. In the very excellent enlargements, however, the word "POSTAGE" on each side of the head is in very clear, clean-cut, letters, in type 1, while in type 2, though most likely the same setting was used, signs of wear and tear are visible, most marked in the letter "A" to left, and in the same letter to right, where, in addition, the cross bar of the "T" in the second type wears a most "inebriate" look.

There are also minor points of difference in the label of value, and in the four spandrels of the centre-piece, where the small "club-headed" white spaces vary considerably.

O. F.

TELEGRAPH CHRONICLE.

OUR publisher evidently hit the right philatelic nail very squarely on the head when he launched his telegraph stamp catalogue. Our contemporaries all round the globe have very handsomely testified to this, but the reception accorded to the work by the esteemed Editor of the *Philatelic Journal of India* gives us especial pleasure by reason of its practical addenda to the complimentary expressions.

In addition to a two page review in which are found many items of value, a special article is written to supplement the difficult Ceylon portion, and the first instalment of a fully descriptive article dealing with Indian telegraphs appears in the same number.

We will first appropriate Mr. Stewart Wilson's Ceylon 'Note.'

1. *Indian stamps used in Ceylon.* The "COLOMBO" obliteration is the only one mentioned by Mr. Morley but "KANDY" and others are known.

The 8as., on blue paper; 1 rupee, type I; 5rs., on bluish; 10rs., type I, on bluish; 28r. 8as., and probably the 14r. 4as., should be added to the list.

[We can confirm the first two items and can add the 25rs., type II. M. Jean Verzijl has further shown us an 8as., brown, imperf.; the 1 rupee and 25rs., both type 1 on bluish; and the 50rs., type I.

He also possesses three postage stamps used in 1894 on a telegram the 2c., green, of 1884; 5c., lilac, of 1886; and 25c., brown, of 1886.]

2. *Indian Stamps overprinted* "CEYLON." It should be noted that the 1 rupee; 2r. 8as.; 10rs.; 25rs., and 50rs., are all of type II.

3. *Permanent Ceylon series.* The 12c., is found in olive green as well as in bistre. The 10rs., type II, is found in various shades from red violet to full purple.

[We spotted the two distinct shades of the 12c., a short time ago and noticed that the difference, well marked by the yellower flame of gas or lamp, was much less noticeable in day-light.]

4. *Surcharges on above.* These notes we must gratefully put aside for the time in the hope of dealing more fully with the subject at a somewhat later date. Additions have been announced by Dr. Kalckhoff, Messrs. Fulcher, Verzijl, Thompson and others, and we believe that we also possess sundry unchronicled types.

Collectors are requested to favour us with the loan of specimens not illustrated in order that blocks may be prepared.

5. *Locally printed Stamps.* The 5c., rose and rose violet, dated 1.4.97, are omitted, as are the 5c., rose, and rose lilac, 10c., yellow, and 20c., green, of 1.11.97. On 1st December, 97, 100, a 25c., dark olive green, date in blue, but with no control No., was issued, probably as a provisional. The date 1.12.98 may be found on the 5c., rose and 10c., yellow.

[M. Verzijl gives the date 1.7.98.

We chronicled a 5c., majenta, 1.4.97, in our first number, and at the same time a 25c., deep blue, 1.12.97, on the authority of *Le Timbre Poste*. This latter description now appears to be corrected by the one above.]

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

ALAGOAS. Mr. P. Broad sends us one value of a new issue emitted this year. The design is larger and better executed than of yore, but the cataract is still with us. Cascade in an oval inscribed with name above and IMPOSTO DO SELLO below. Value in figures at the base; scroll work in the spandrels; all enclosed in a large upright rectangular frame; printed in colour on white wove paper;

300 reis, sea green, perf. 11½.

Great Britain. Mr. Morley has found another stamp with the usually desirable perforation:

Judicature Fees. £5, dark lilac and green, perf 12½.

India. We are indebted to Mr. K. Peerbhoy for the sight of an imperforate pair of the *Foreign Bill* 2 as., on 2 rupees. The stamps are used, and, as is the case with all the ordinary copies of this provisional that we have seen, the paper is quite white.

Malta. Mr. Morley has submitted the current penny postage stamp with REVENUE printed in thick block caps. 15½ x 3 mm.

New Zealand. An addition to the *Fine Paid* set reaches us from Messrs. Wilcox, Smith and Co.

It is the current type of *Stamp Duty* without value, but with FINE at top and PAID below; printed in pale brown, wmk. NZ and star, perf. 12½.

A curious variety of the 10s., red-brown, *Law Courts*, has been received by Mr. Morley, the "O" in the figures of value being ½ mm., smaller than the "I". The specimen is perf. 12.

Porto Rico. *Mekeel's Weekly* prints a most interesting circular sent by the U.S. Treasury Department to Collectors of Internal Revenue in the States. It requires these officers before delivering revenue stamps intended for payment of a duty on merchandise of Porto Rican manufacture to stamp them in red ink with the initial letters P.R.; "the letters to be of plain bold face, gothic type about three eighths inch in height." The sums received for these stamps have to be paid into a separate fund to be used for the government and benefit of Porto Rico.

Portugal. *Cartazes.* In addition to the stamp chronicled in April, Mr. H. Thompson possesses in the same type the 100 reis, green and 200 reis, blue.

Decima de Juros. The same collector informs us that the current 100 and 200 reis are printed in light claret.

Reunion. *Le T.P.*, reproduces what appears to be a type-set design that was issued on Jan. 1st. It is of the shape and size of an ordinary postage stamp, and contains merely the value and date of order, in four horizontal lines, within a rectangle, round which appears the inscription QUITTANCES DES COMPTABLES PUBLICS REUNION:

35c., black on lilac, (?) imperf.

Russia. *Moscow.* The passport stamps formerly on yellow are now printed on white paper. *L' Ami* chronicles the 15 kop., brown; 20k., green; 40k., carmine.

Nijni Novgorod. Design recalling that of Moens' type 13407 but a much better production. 5 kop., rose, dated 1893, perf. 13½ *(J. Verzijl).*

St. Petersburg. The current passports of the fourth class now have the figure 4 open instead of closed. *L' Ami* has seen the 72 kop., and the 1r. 43k., green and bistre.

An important and profusely illustrated article on the Imperial and Local *Judicature* stamps, from the pen of Herr H. Lubkert, is now appearing in *Le Timbre Poste.*

Secunderabad. We have received from Mr. K. Peerbhoy one value of the Indian *Foreign Bill* set overprinted with the name of this state, doubtless the whole exist in similar condition. The overprint is in black block letters, downwards, on the 4as., white paper, and measures 32½ x 3mm., including dot.

United States. Mr. Geo. L. Toppan informs us that he has seen the following varieties not listed in *The Revenue Stamps of the United States.*

2c. Bank Check, shifted die, imperf., vertically.
2c. Certificate, " " imperforate.
10c. Power of Attorney, imperforate.

All three are in pairs, and the Reference List numbers are 21, 29, and 130 respectively.

Mr. Clarence H Eagle announces his discovery of the 50c., *Foreign Exchange* on silk paper.

Our transatlantic and continental contemporaries are constantly chronicling new issues of the private proprietaries. We propose to let our notes of these accumulate for a bit and then list them altogether.

Uruguay. Apparently there are two types of Consular Service stamps in use, though it may be that one has supplanted the other.

The type catalogued by Moens, under date 1889, is of medium size with the arms occupying nearly the whole of the space, the value being in a panel at the bottom. It was this type that was converted into a special issue for use in this country by the addition of the words GRAN BRETANA in tiny capitals immediately above the value, as announced a year and a half ago in *Stamps*, and not the following type as stated in Roussin's catalogue.

The second design copies that of the current Argentine Consulars, being similar in shape and arrangement, but the inscription on those we have seen reads CONSULADO GENERAL DE LA REPUBLICA DEL URUGUAY EN FRANCIA. The value—we have only seen 1 PESOS—is at the top, and we possess two varieties:

1 pesos, black on rose, perf. 11½.
1 " " dull blue, perf. 13½.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. July, 1900.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. AUGUST, 1900. No. 8.

"DISCOVERIES."

GREAT BRITAIN. TELEGRAPH FORMS. Mr. Morley makes the following addition to the list of dates on page 72 of his catalogue:

1/- green, Postage Die 4. 28/5/73.
40 words, back plain, "Millington & Hutton" in one line.

NATAL. A report (published with all reserve) reaches us from this Colony to the effect that a quantity of stamps seized by the Boers in the North were overprinted with the head of Kruger.

The Fiscals of Siam.

BY L. W. FULCHER, B.Sc.

(*Continued from page 36.*)

OF more interest, however, is a complete sheet of the provisional 1 att on 1 tical, which I have received from the same source. The sheet consists of 25 stamps in 5 rows of 5 printed in dull green and the surcharge in black, similar to that described as on the 32 atts. Unlike the latter, however, there are slight variations in the surcharge. Reading from right to left it consists of three parts of which the first is a group of three signs, one appearing to be of the nature of an accent or vowel above the other two, in the middle is a small sign, like that used in correcting a printer's proof to direct attention to the fact that a letter is inverted, and the third is a group of four signs. The first and third groups of signs appear to be practically identical on every stamp, but the middle sign varies considerably. On the 9th, 16th, 20th, and 23rd stamps, it has a long "tail" to it, coming below the bottom line of the surcharge, and the character is narrower than on the other stamps. On the 15th stamp, there is no "tail" at all to this letter, which ends up about the level of the middle of the surcharge. On the remaining stamps the character varies distinctly in size, but the differences are impossible to describe.

It only remains for me to offer my best thanks to the various gentlemen named for their valuable assistance.

The Fiscal Stamps of Grenada, printed by Messrs. Perkins Bacon, & Co.

By E. D. Bacon.

(*Continued from page 52.*)

THE length of the overprinted words of value are as follows:—

"ONE PENNY"	10¾ mm.	"FOUR PENCE"	12 mm.
"TWO PENCE"	11 ,,	"TWO SHILLINGS"	15 ,,

The overprint on the stamps of this consignment is more carefully done and there are no real errors of spelling. Defective impressions of the surcharge are, however, met with, a very common one being found among the one penny stamps on which the word "PENNY" appears like "PENNI."

The stamps sent out on November 25th, 1881, were printed like the four values of 1879 in *orange* on paper watermarked with a *small* six-rayed star, but they differ from those and from the stamps of 1875 in the overprint and also in the perforation. The surcharge is blue-green in place of yellow-green, the letters are rather taller, measuring 1¾ mm. in height, and the letter "G" has no horizontal bar. The stamps were perforated, by Messrs. Perkins Bacon & Co., by a single-line machine with a gauge of 14½, and the perforation is what is known as "rough," the paper, usually, not being removed on two or more sides of the stamps. The small star watermark on the stamps of this consignment is very frequently found sideways, and the length of the overprinted words of value is as follows:—

"ONE PENNY"	10 to 11¼ mm.	"FIVE SHILLINGS"	13½ to 14 mm.
"ONE SHILLING"	12 mm.	"TEN SHILLINGS"	13 ,, 13¼ ,,
"TWO SHILLINGS"	13¾ to 14 mm.	"ONE POUND"	10 mm.

With the exception of the one penny value, the overprint is more carefully applied to the stamps of this consignment than to those of any of the earlier printings, and there are no real errors of spelling. It will be seen that the words of value on the one penny vary considerably in length, and in addition to this there are specimens which have the letters "O" and "P" rather taller. On the two shillings there are also one or two prominent varieties, the exact position of which on the sheet I am able to give through the kindness of Mr. L. L. R. Hausburg, who has lent me two blocks of sixty, forming an entire sheet of this value, which had been surcharged for postal use in December 1889 as halfpenny stamps. On this sheet, number four from the left side in the top row, and number three from the left side in the bottom row have the words of value 2½ mm. apart in place of 1¼ to 1½ mm., while number two from the left side in the top row has the words separated by only 1 mm.

The two shilling stamp of this consignment is found imperforate vertically, and of this variety I have seen a pair and a strip of three with the dates "25.2.84" and "28.2.84," respectively. The one penny probably also exists imperforate vertically as I have seen such a specimen with a fair portion, on the left side, of the companion stamp. Still until a pair or strip is found to confirm the existence of the variety, I hesitate to include it in the list except with a query.

It only remains now to say a few words about the provisional one penny fiscal stamps that were issued at various periods between 1884 and the end of 1890.

The first came into use in July 1884 and was issued according to M. J. B. Moens on the 11th of that month, but inasmuch as I have seen a specimen dated "10.7.84," the day of issue must be slightly put back. The stamp in question is the three halfpence of the first issue surcharged in black with a large numeral "1," 8¾ mm. in height, followed, at the upper part, by a letter "d" and a period. There are two varieties of the surcharge. The more common has a curved serif to the figure "1," while the other has the numeral of the same height but with a straight serif and the period after the letter "d" lower down.

The next provisional fiscal one penny was required in May 1887, and was made by surcharging the two shillings of issue III with "d. 1" over the Queen's portrait,

and the word "REVENUE" in a straight line of Roman capitals, measuring 17 x 2¼ mm., above the original value. The surcharge is in black and there are, again, two varieties. On one the "d. 1" measures 8¼ mm. in height and the letter "d" is 2 mm. wide across the broadest part, while on the other the "d. 1" is 10 mm. high, and the letter "d" is as nearly as possible 2½ mm. wide.

In December, 1890, the supply of one penny postage stamps ran short so the Grenada officials took a number of the provisional fiscal stamps last described and further surcharged them with the word "POSTAGE" in a straight line of Roman capitals, measuring 15½ x 2¼ mm., at the top of the stamp and the word "AND" in a straight line of smaller Roman capitals, measuring 5 x 1½ mm., at the side or across the numeral "1." Only the second variety of the provisional fiscal stamp, *viz:* that with the "d. 1" measuring 10 mm. in height, was used for conversion into a combined postal and fiscal stamp.

Later on in the same month the surcharge was again altered, and the same two shillings fiscal stamp was surcharged in black, in similar type to the last variety, in three lines, "POSTAGE—AND—REVENUE" and the "1d." was added at the bottom of the stamp, the numeral and letter being in a horizontal line. I have seen a pair of these stamps one of which had no period after the "1d."

To conclude. Although collectors have probably noticed that distinct shades of colour, and varieties of surcharge, watermark, and perforation are found among these fiscal stamps, Mr. F. G. C. Lundy is the only writer who has, I believe, before attempted to separate them into issues, or to divide them into groups. If reference is made to the various catalogues it will be found that, excepting in Mr. Lundy's list in the *Philatelic Journal of Great Britain* for 1891, all the values are classed under one issue, followed by a list of the errors of spelling, and no notice whatever has been taken of the varieties of watermark &c. I hope, therefore, that the present article will enable fiscal collectors to classify their stamps under a more systematic and correct arrangement, and also that, as several of the values have been surcharged and issued for postal purposes, the article may be found not without interest for collectors of postage stamps.

(*To be continued.*)

* * * *

Orange Free State. We have to warn our readers that forgeries of both postal and telegraph overprints on postage stamps of the Orange Free State have recently been made on the Continent.

As far as is known the postal fakes consist principally of a spurious overprint applied to genuine provisionals to make so-called double surcharges. The matter is being closely investigated and will be more fully referred to later on.

* * * *

To the list of special awards offered in our May number to exhibitors in the Fiscal Section of the Paris Exhibition must be added a silver medal presented by M. Jean Verzijl of Brussels. The jury is directed to award it to the most deserving exhibit of fiscal stamps not eligible for any of the official prizes offered in the fiscal section or given by the Fiscal Stamp Exchange Club. In the case of equal merit preference is to be given to the exhibit of a member of the above named Society.

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We have received No. 1 of "The Picture Postcard, A Magazine of Philately, Travel and Art," a twopenny monthly edited by *X* and published by the proprietor at 152, Fleet Street, London, E.C. Although an interesting and well illustrated journal we fear that it is not likely to appeal strongly to either of the three large classes of the community to whom it proposes to cater, and we do not think it is likely that the view card hobby now so fashionable across the Channel will "take on" here to an extent that would render an "organ" a necessity. If our contemporary places much faith in the statement that "To stamp collectors the collection of post-cards (whether stamped or not) should follow 'as the night the day'" that trust is likely to be rudely shaken.

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Philately as an Aid to Culture.

II. IN THE SCHOOL OF MODERN HISTORY.

(*Continued from page 44*).

ON turning our eyes across the silver streak, and taking note of the political ups and downs of our nearest neighbours during the last fifty years, it is instructive to find how faithfully these events are recorded in the pages of our albums. Starting soon after the revolution which drove Louis Philippe as a refugee to seek the shelter of ever-hospitable Albion, we have a fine series of stamps inscribed "Repub. Franc." and showing the profile of Liberty. In the next issue the superscription is the same, but the image is that of Napoleon. Ere long we have another set displaying the same features, but a momentous change has occurred in the inscription which now reads "Empire Franc." Then after the famous plebiscite was taken and the prospects of a settled dynasty appeared to be assured, a new emission of stamps took place, with laureated head and the fuller legend "Empire Francais." But such hopes were destined to remain unfulfilled, as we can perceive from the succeeding issue, made hurriedly at Bordeaux, without perforations, roughly lithographed, and with many variations of colour. What a reminder we have here of Sedan, and Metz, and Paris in the hands of the Commune! The engraved series which follow tell of settled government once more; and their varying designs may be regarded as emblematical of as many phases in the constitution of the Republic.

But at the present crisis in the history of the British Empire, the student will turn with alacrity to the tale so graphically disclosed by the stamps of the South African Republic, better known to us as the Transvaal. From 1870 till 1877 we are confronted with the familiar square stamps, displaying the arms of the republic, more or less coarsely executed. Then came the British occupation, indicated for a time by overprinting these stamps with V.R., and the altered designation "Transvaal." In 1878 we have a new issue bearing the well-known profile of her most gracious Majesty, and with the value expressed in English currency. A sphere of British influence thus became a British possession; not destined however to remain as such for long; since the memories of Majuba hill still rankle in our minds; followed by "the great betrayal" and the ignominious "scuttle out," though some were found who called it "magnanimity"! The depth of degradation to which British prestige and power had sunk in this portion of the globe is well typified by a pair of succeeding stamps, one overprinted with the Dutch value Een Penny, and the other having the Queen's head defaced by the surcharge—

a disgrace which is happily without parallel in British philately, but which at last bids fair to be blotted out, now that our victorious flag floats once more above the government buildings of Pretoria. And before these lines appear in print, the current stamps of the South African Republic will be arriving in this country overprinted V.R.I.; to be followed in due course by a new and permanent issue, recording on the philatelic page the latest extension of the Empire.

More gratifying is it to the average Briton to turn by way of contrast to the story of another race for supremacy, as revealed to him by the stamps of Fiji. First he will notice C.R. (Cæcumbau Rex), surmounted by a crown, and the value expressed in pence. The next issue with the value surcharged in cents is suggestive of American influence prevailing for a time. Then C.R., appears overprinted V.R., and the cents give place to pence once more. Finally C.R., and cents alike entirely disappear; while V.R., is engraved as part of the permanent design on the stamps of the lower values, and a bold profile of the Queen on those of 1/- and 5/-. Rivalry being at an end, a peaceful sunset scene fitly closes an interesting historical chapter.

EDWARD BELL, M.A.

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EDITORIAL.

A GLANCE through our previous numbers reveals the fact that most of our monthly addresses would come under the description of "fighting editorials" though, truly, we should be at a loss to know where to look for an enemy. Militant exertion is, however, out of the question in this broiling weather, and whilst the rest of the world is holiday-making we too may take things a little more easily. With this intention we now include a paragraph written three months ago for this page but crowded out by the late arrival of more interesting matter.

* * * * *

One suggestion has been made so frequently that it has become almost of the nature of a complaint; it is to the effect that we should run a priced catalogue of the world's fiscals in serial form. We fully recognize the urgent necessity for such a work, but at present we are compelled to advance an absolute *non possumus*. We shall, of course, continue (as in the case of Mr. Fulcher's Siamese contribution) to prepare the way in some degree for that indispensable compilation; and we now have in mind the preparation of a fully illustrated catalogue of the fiscals of the new American possessions, impelled thereto in great measure by the exceedingly warm welcome we have received from philatelists in the States. At present we have too much copy in hand and promised to be able to announce a start, but, in all probability, we shall commence with Porto Rico, and, as our collection is not likely to be complete, we shall be glad to receive from our readers lists of the varieties in their possession not catalogued by M.M. Moens and Roussin.

* * * * *

The note at the foot of page 51 referring to the forged Grenadas has aroused a good deal of interest, more than one collector of fiscals hailing these specimens as the first made to deceive them. Happily we have no proof as yet that such is the case, for, although copies may be in circulation with false fiscal cancellations, all those seen by Mr. Bacon have obliterations designed to entrap the collectors of postage stamps.

Another point that has been mooted in connection with this valuable article is, that familiar one to old collectors, the disagreement between the relative numbers of stamps printed and their relative scarcity. There are only two values of which less than 15,000 were printed, the 9d., with 6,000 and the 1½d., with 12,000, but it is probably the experience of most collectors that in used condition the latter is many times scarcer than the former, and but for the enterprise of M. Moens in importing one or more sheets of the low value it is very seldom that a copy would be seen. All this is very true, but it by no means follows that because a certain number were printed they were all used. It is, naturally enough, a common experience to find that the authorities when ordering supplies of stamps for the first time make some very wild estimates of the quantities required of certain values, and in the case under consideration the first supply of the 1½d., 3d., 6d., and 9d., stamps lasted for the whole period of nine years during which they were in use, whereas a few months sufficed to clear out the comparatively liberal supply of the 1s., value forwarded at the same time.

From the fact that no 1½d., value was included in the 1884 series it may be assumed that the need for this stamp had ceased, and a glance at the list of provisionals, both postal and fiscal, will show that sheets of this value were used up in providing others for both purposes.

Sheets of the 1d., 1½d., 4d., 1s., and 2s., values, and of the 1d., on 2s., were requisitioned at various times by the postal authorities, and allowance has to be made for them in any attempt to deduce the relative rarity from the data given.

Moreover, other considerations have to be taken into account, for the 10s., value, of which altogether 30,000 copies were issued, is certainly much scarcer at present than the 4d., with its 18,000 representatives less those postally treated. Here it may be surmised that the greater importance of the documents legalized by the application of the higher value preserves them from the hands of the spoilers, in addition to which there are probably reasons not known to us for limiting the available supply, such, for instance, as the possibility that the majority of stamps of this value were used on forms retained in the island. At all events enough has been said to show that interesting and valuable as they necessarily must be it is quite unsafe to draw very definite conclusions from the statistics of production without paying due regard to many other considerations.

As a valuable supplement to Mr. Bacon's article we should be extremely glad to receive a list of the stamp duties in force in the island, with some account of the changes, if any, that took place during the period covered by these stamps.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS,

CURRENT IN 1900.

By G. W. J. Potter.

(*Continued from page 46.*)

It will be found that the lower values bear the name of H. Clarke, the present Secretary, but on account of the small demand for the 6d., value, those with F. Marwood are still in use. The ½d., are printed in 6 rows of 20; the 1d., 2d., and 3d., in 6 rows of 10; and the 6d., in 3 rows of 10; none bearing control numbers.

Taff Vale.

Size of the ½d., 3.9 by 3.9., of the others 7.5 by 4 cm.

½d.	Black on green,	perf. 9		(H. Clarke).
1d.	,,	white,	,, 11	,,
2d.	,,	pale blue	,, ,,	,,
3d.	,,	rose,	,, ,,	,,
6d.	,,	yellow,	,, 12	(F. Marwood).

The Wrexham, Mold, and Connah's Quay issue two stamps of similar design to that of the Barry Railway, the ½d., being type-printed. I am unable to give information as to sheets, other stamps, etc., as confirmation of my notes and all information has been refused me, in striking contrast to the courtesy of the other companies, who have very kindly corrected any errors, and have considerably helped me in getting together these details.

W.M. & C.Q.

No controls. Size 2.7 by 3.5 cm.
[½d.] Black on yellow, perf. 12.
Green on white ,,

IRELAND.

Turning now to Ireland, the land of so-called Light Railways, we find that although most of the companies issue Letter Fee Stamps, only a few of them have any stamps other than this particular kind.

The Belfast and Northern Counties Railway issues three stamps "For the conveyance only of farm and garden produce." The regulations printed on them show that the idea has been obtained from the Great Eastern scheme for developing the agricultural resources of its own territory. The stamps are of large size and type-printed, the values being overprinted in large red figures.

Belfast and Northern Counties.

Sheets of 10 Size 9.6 by 6.6 cm. Control numbers.

½d.	Black on white,	red overprint,	perf. 11.
1d.	,,	,,	,,
4d.	,,	,,	,,

(*To be continued.*

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 54.*)

3rd Issue. About 48 x 30 mm. Value in centre, in circle, with inscription "Newspaper parcel at owner's risk." Name of railway above and below, and space for control number at bottom.

(i) Small "d" in value:
1d. Blue, shades.
2d. ,, ,,
3d. ,, ,,
4d. ,, ,,

(ii) Large D in value:
½d. Blue, shades.
1d. ,, ,,
2d. ,, ,,
4d. ,, ,,
6d. ,, ,,

Note.—The earliest printing appears to have been in an almost mauve shade. The controls in every issue vary greatly in size.

Letter Fee Stamps.

There have been about fourteen printings in all between 1891 and 97, but most of these are only distinguishable by the setting up of types in the sheet, and I give below the only prominent varieties.

Printed by a Manchester Firm and all perf. 12.

1891. 2d. Dull dark green. Thin outer line round stamp.

(?) 1893. 2d. Dull yellow green. Thin outer line round stamp.

(?) 1895. 2d. Dull dark green. Outer line much worn and broken.

(?) 1896. 2d. Dull dark green. No outer line.

Note —A prominent variety exists in each printing with only one line at top, instead of two.

All stamps of the M.S. and L. Ry., have been obsolete since about August 1897, when the railway was merged in the Great Central, but specimens were in use at some Stations in 1898 until all the supply was used up

(*To be continued.*)

V. R. I.

Notes on Cards.

The first reply post-cards received—½d. x ½d., green, and 1d. x 1d., brown,—with the now famous overprint showed the type with raised stops, but what is stated to be a second printing has come to hand with the letters thicker and the stops in their proper places. If this be so, the order of the position of the "dots" is the reverse of that employed for the adhesives.

Single cards, ½d., carmine, and 1d., orange, have been received with level stops, but showing a thicker overprint than those first seen.

Finally we have 1½d., on 2d., violet, single card, with V. R. I., thickly printed.

TELEGRAPH CHRONICLE.

AUSTRIA. For the following additions to the list of perforations we are indebted to Dr. Kalckhoff and Mr. L. W. Fulcher:

1872. Lithographed. Value on fancy ground (Type 13):

20 kr., dark blue, perf. 9½.
60 ,, carmine ,, ,,

Type 13.

Type 14.

Value on solid ground (Type 14):

5 kr., brown, perf. 9½ x 10½.

1875. Engraved (Type 14):

20 kr., blue, perf. 9½.
25 ,, black ,, 9 x 9½.
25 ,, ,, ,, 10½ x 9½.
1 florin, orange, perf. 10½ x 12.
40 kr., green, perf. 11 x 10½.
40 ,, ,, ,, 12 x 13.

Dr. Kalckhoff writes on the difficulty experienced in dealing with the perforations of the Austrian, Japanese, and Roumanian telegraphs. He declares that where Austria is concerned it is impracticable to differentiate between 9 and 9½, or between 10, 10½ and 11, different gauges being found on the same row. (*Vide* the recent article on "Austrian Mysteries.")

There were certainly two machines giving 10½, one about 10¼ and the other 10¾, but producing somewhat different holes, but after long and tiresome trials our correspondent gave up the attempt to maintain the difference and now keeps to the following perforations:

Austria: 9½ (9 to 9½).
10½ (10 to 11).
12, 13, and compounds.
Japan: 9, 10, 11, 12, 13, and compounds.
Roumania: 9½, 10½, and compounds.

Brazil. Of the first issue—1869, control number on back (Type 20)—Dr. Kalckhoff possesses an uncatalogued value:

200 reis, pale green, imperf.

Type 20.

Type 26.

Canada. *Canadian Pacific Railway* (Type 26.) Mr. W. Kelsey Hall sends us the current issue, which appears to be similar in all points save the date to the preceding emissions:

No value, black, perf. 12, dated 1900.

Great North Western Telegraph Co. (Type 27.)

Mr. Morley has received the following:

No value, pale brown violet, perf. 11. 1899.
No value, dark brown violet, perf. 11. 1899.

Type 27.

Colombia. Dr. Kalckhoff announces that the 20c. brown, of 1892 (Type 143), exists with

Type 143.

Type 155.

three types of shading around the centre, and he adds to the 1886 list:

20c., violet on green paper, imperf. (Type 155.)

He doubts the existence of the 5c., bistre, of 1888, included on the strength of a notice in a Continental paper, and we shall be glad if any reader can produce a specimen.

Denmark. A correspondent enquires why the Copenhagen local telegraphs are not included in the catalogue, and our publisher replies that they were *postage* and telegraph stamps, and as such do not come within the scope of his work, which otherwise would have been obliged to take note of the many series of "Correos y Telegraphos" stamps of Spain and her possessions, to say nothing of the stamps that like our own perform the double duty without advertising the fact.

Great Britain. *Ewen's Weekly* illustrates a pair of the 5s., *Army Telegraph* stamps, each overprinted ONE—SHILLING in two lines, in blue, used in South Africa.

The overprint appears to have been printed on one stamp at a time.

India. Mr. W. Corfield has submitted a new printing of the provisional 2 rupees on 2r. 8a., orange, the letters being in *block* type.

We learn from another source that, as surmised, a die is being prepared for the new value showing the Queen's head as it appears on the rupee postage stamps, and it is stated that the colour will be pale primrose.

Orange Free State. Of the 1887 issue (Type 289), Mr. L. W. Fulcher announces

1s., orange, postage stamp, with *horizontal* overprint in violet.

Of the July 1890 series, Dr. Kalckhoff possesses

1s., orange, with small T F (Type 295).

As stated in another part of this number some forged telegraphs of this state have recently appeared. Our publisher would be glad to inspect any doubtful specimens lately acquired by readers.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

BASUTOLAND. Mr. H. Thompson sends for inspection two Cape of Good Hope stamps overprinted with the name of this territory.

Both are of the recently superseded type, wmk., anchor, perf. 14, and are unused:

3d., red on yellow, name in small type, 20 mm.
6d., brown ,, ,, block caps., 25 ,,

Crete. Pending the preparation of a regular set, the new postage stamps have been perforated with an *X* for use as fiscals.

France. *L'Ami des Timbres* chronicles the 1 franc *Effets de Commerce* of 1872 (star) with value *inverted*.

Great Britain. *Contract Note* Mr. G. Singler has discovered two types of the overprint, in one of which the top bar of the last letter is shorter than the others and the letters generally are thinner.

Foreign Bill The same gentleman has shown our publisher a copy of the £1 10s., pale lilac, with the *V R.* monogram watermark across the stamp instead of reading upwards.

Land Registry. A hitherto unchronicled value has been found by Mr. J. J. Coates:

2s., green and blue, wmk. *V.R.* monogram.

India. *Foreign Papers.* An addition to the list of overprinted varieties is made by Mr. D. Thomson:

12 rupees on 9 rupees, grey-green, dated 10.5.79.

By analogy, a 12 rupees, on 3 rupees, yellow brown, should also exist.

Japan. The following description of a receipt stamp used by tax collectors appears in *Stamps*:

"Upright rectangular frame, 23½ by 26½ mm., 'containing the value—5 rin—in white Japanese 'characters on a solid oval, surrounded by a 'floral design with chrysanthemum above, 'enclosed in a double-lined solid oval bearing 'native inscriptions at sides and value in Latin 'characters at the bottom. Each spandrel con-'tains a broken circle filled with engine-turning; 'printed in red-brown on white wove paper, 'perf. 12."

Mr. H. Thompson submits five other values of this set, the two higher ones appearing in a somewhat different and more handsome design.

The size and inscriptions are the same, but the central oval containing the value is ornamented and is no longer solid. Each of the surrounding characters is enclosed in an engine-turned circle: the upper spandrels contain floral scrolls and the lower one the value. All printed on white wove paper and perf. 12.

1 rin, yellow green | 3 rin, blue
2 ,, orange | 5 ,, red-brown
1 sen, pale blue
2 ,, dull green.

Orange Free State. Three additions to the first issue are made by Mr. Thompson:

10 shillings, embossed on blue wove.
1 pound, ,, ,, white laid.
3 pounds, ,, ,, green wove.

Queensland. Some interesting proofs or essays have been submitted by Mr. A. B. Kay.

Of the first issue (1866) there are two values not listed, 3s., dull rose, and 7s., deep blue, and though in all probability these were never in the set as issued, it is quite possible, seeing the rarity of the 6s., value, that they did form part of it.

We describe another essay, presenting a striking and unfamiliar appearance, in the hope that some reader may be able to tell us whether such a stamp is or has been in use. Upright rectangle 25 x 30 mm. In the centre a crown on a white ground in a double-lined oval inscribed HARBOR DUES. Panels above and below, the upper containing THREE SHILLINGS, the lower, QUEENSLAND. There are floral scrolls around the oval, and the rest of the space is filled with vertical lines This design is shown in two colours, in red and in blue, on thick white paper, not perforated.

The same collector has shown us an unchronicled variety belonging to the last (1893) regular general issue:

2/6, chestnut, wmk. Q and crown, perf. 12.

Spain. This country takes first rank for the number of forged stamps discovered, all, of course, having been made for the purpose of defrauding the Government. There are, however, other ways of "doing" the Revenue, and we have just come across one of them.

It may not be known to all collectors that there are two sets each year of the *Sello* series. In one case the values are printed in sheets for use as adhesives and are engraved throughout, in the other the same design *minus the arms* are printed singly on blank sheets of paper and arms subsequently embossed in the vacant space. This difference in the printing of the arms is quite sufficient to distinguish the adhesives from the non-adhesives, and, in addition, the backs of the latter are usually covered with writing.

Our discovery is a couple of the 50c., black, non-adhesives of 1875, cut out and stuck on a printed policy though evidently previously used. The rubber stamp obliteration, whether by design or otherwise, is quite illegible.

United States. *Mekeel's Weekly* is informed that the $1 in red is now in the hands of distributers, and that the high values are no longer printed only in small books, a strip of twelve of the $1000 having been seen.

Wurtemberg. We have found a copy of the 3 pf., violet, of 1877 (Moens' type 13608) *perforated* 9 to 9½. It was used in Stuttgart.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. SEPTEMBER, 1900. No. 9.

Stray Notes on English Fiscals.

BANKRUPTCY. In our catalogues the whole of the first issue of nineteen values is given both on white and on blue paper. This is I think unnecessary. There is no doubt that all values exist on white paper, but although the values below 1/- are fairly common on blue paper, of the values 1/- and upwards I have never seen or been able to hear of a copy, and any specimens which may exist should I think be considered as accidental varieties.

Foreign Bill. Chancery Court. Probably many collectors have been puzzled when arranging the early issues of these stamps, as to whether some of the copies met with should be considered to be on white or on blue paper, there being every gradation of tint and no real difference, (except for the few stamps which were not printed on chemically treated paper), but now after the valuable article by Judge Philbrick in No. 3 of this Journal I think that the division of these stamps into series on white and on blue paper should be definitely abandoned. These remarks of course only apply to the early issues; in the later issues of Foreign Bills the difference between the stamps on white and on blue paper is perfectly distinct, and in the case of the issue of 1871 the values from 1/- to 15/- inclusive should be catalogued on blue paper as well as on white.

Northamptonshire. The interesting article by Mr. R. Douglas which also appeared in No. 3 of this Journal throws much light on English Municipals; in it the mauve and violet issue for Gloucestershire is proved not to exist, and doubtless the same may be said for Northamptonshire. I fancy that the mistake has arisen from the brown and violet stamps being at first incorrectly described, so that they have been catalogued as two distinct issues. Of the brown and violet stamps, which are doubtless "Fine" stamps, as in the case of Gloucestershire, a full set probably exists. These remarks should also apply to the issues of the Isle of Ely, but the stamps are rare, and it is difficult to obtain information.

Classification of English Fiscals. I have long been of opinion that the classification of English fiscals would be much improved by the separation of all the fiscal wrappers, such as medicine labels, tobacco bands, &c., from the ordinary adhesive stamps, in the same way as postage stamp collectors divide newsbands from adhesives. Mr. Morley has taken a step in the right direction in his Catalogue of Colonial Revenues, and in Vol. I of the Fiscal Album, from both of which all wrappers (such for instance as those of Canada) are excluded, but in the case of English fiscals stamps and wrappers are still mixed up together. The correct classification of English fiscals, to include varieties of every kind, would I think be in four divisions:—Adhesive Stamps, Wrappers, Semi-Adhesives, and Non-Adhesives.

A. WHITE.

The Fiscal Stamps of Grenada, printed by Messrs. Perkins Bacon, & Co.

By E. D. Bacon.

(*Continued from page 59.*)

Synopsis.

July 1st*, ?1875.

Printed on white wove paper watermarked with a large six-rayed star, and perforated 14, with clean cut holes, by a comb machine.

1d., yellow to orange-yellow, overprint in yellow-green.
1½d. ,, ,, ,, ,,
2d. ,, ,, ,, ,,
3d. ,, ,, ,, ,,
4d. ,, ,, ,, ,,
6d. ,, ,, ,, ,,
9d. ,, ,, ,, ,,
1s. ,, ,, ,, ,,
2s. ,, ,, ,, ,,
5s. ,, ,, ,, ,,
10s. ,, ,, ,, ,,
£1 ,, ,, ,, ,,

Errors in the overprinted value.

"THRFE HALF PENCE"	"ONE SHILLNG"
"THREE HALF PFNCE"	"ONE SHILL NG"
"TWC PENCE"	"ONE SHILLINGS"
"TVVO PENCE"	"TVVO SHILLINGS"
"THREE PFNCE"	"OWT SHILLINGS"
"FONR PENCE"	"TWE SHILLINGS"

"TWO SHILLNGS"
"TWO SHILLING S" (last "S" away, to right, from "G.")
"TWO SHILLINGS" (last "S" above other letters and inverted)
"FIVE SHILLNGS"
"FIVE SHILLING S" (last "S" away, to right, from "G.")

March ? 1879.

Printed on white wove paper watermarked with a small six-rayed star, and perforated 14, with clean cut holes, by a comb machine.

1d., orange, overprint in deep yellow-green.
2d. ,, ,, ,, ,,
4d. ,, ,, ,, ,,
2s. ,, ,, ,, ,,

Prominent variety.

With space between the letters "F" and "O" of "FOUR"; the words "FOUR PENCE" measuring 12¼ mm.

4d., orange, overprint in deep yellow-green.

January ? 1882.

Printed on white wove paper watermarked with a small six-rayed star, and roughly perforated 14½ by a single-line machine.

1d., orange, overprint in blue-green.
1s. ,, ,, ,, ,,
2s. ,, ,, ,, ,,
5s. ,, ,, ,, ,,
10s. ,, ,, ,, ,,
£1 ,, ,, ,, ,,

*Since the first part of this article was in print, Dr. E. Diena has sent me a specimen of the three half pence used "26. 7. 75," a one penny used "6. 8. 75" and a three pence used "7. 8. 75;" all three earlier dates than I had previously met with.

Prominent varieties.

i. With "O" and "P" rather taller than the other letters.
1d., orange, overprint in blue-green.

ii. With "O," "P" and "E" rather taller than the other letters.
1d., orange, overprint in blue-green.

iii. With "O," "P" and "Y" rather taller than the other letters.
1d., orange, overprint in blue-green.

iv. With the words of value 2½ mm. apart in place of 1¼ to 1½ mm.
2s., orange, overprint in blue-green.

v. With the words of value only 1 mm. apart.
2s., orange, overprint in blue-green.

vi. Imperforate vertically.
1d., orange, overprint in blue-green ?
2s. " " "

July 1884.

The Three Half Pence stamp of 1875 surcharged "1d." in black, for provisional use as a One Penny value.

A. Numeral "1" has a curved serif.
1d., black surcharge on 1½d., yellow to orange-yellow, overprint in yellow-green.

B. Numeral "1" has a straight serif.
1d., black surcharge on 1½d., yellow to orange-yellow, overprint in yellow-green.

Errors in the original overprinted value.

"THRFE HALF PENCE"
"THREE HALF PFNCE"

May 1887.

The Two Shillings stamp of 1882 surcharged "1 d." and the word "REVENUE" in black, for provisional use as a One Penny value.

A. "1 d." measures 8¼ mm. in height.
1d., black surcharge on 2s., orange, overprint in blue-green.

B. "1 d." measures 10 mm. in height.
1d., black surcharge on 2s., orange, overprint in blue-green.

Prominent varieties.

i. With the original words of value 2½ mm. apart in place of 1¼ to 1½ mm.
1d., black surcharge on 2s., orange, overprint in blue-green.

ii. With the original words of value only 1 mm. apart.
1d., black surcharge on 2s., orange, overprint in blue green.

December 1890.

Variety B of the provisional One Penny stamp of May, 1887, further surcharged with the words "POSTAGE"—"AND" in black, in two lines.
1d., black surcharge on 2s., orange, overprint in blue-green.

Prominent varieties.

i. With the original words of value 2½ mm. apart in place of 1¼ to 1½ mm.
1d., black surcharge on 2s., orange, overprint in blue-green.

ii. With the original words of value only 1 mm. apart.
1d., black surcharge on 2s., orange, overprint in blue-green.

December 1890.

The Two Shillings stamp of 1882 surcharged in four lines "POSTAGE—AND—REVENUE—1d." in black, for provisional use as a One Penny value.
1d., black surcharge on 2s., orange, overprint in blue-green.

Prominent varieties.

i. Without period after "1d"
1d., black surcharge on 2s., orange, overprint in blue-green.

ii. With the original words of value 2½mm. apart in place of 1¼ to 1½ mm.
1d., black surcharge on 2s., orange, overprint in blue-green.

iii. With the original words of value only 1 mm. apart.
1d., black surcharge on 2s., orange, overprint in blue-green.

V.R.I., on Orange State, Discoveries.

NO attempt has been made to present a list of the interesting provisionals manufactured "at the front" as that would be outside our province, but in most of our recent numbers we have been enabled to dispense something fresh in the way of news through the kindness of our khaki-covered friends.

Our first illustration shows a pair of the ½d., orange, of the first printing, on one of which the figures of value are somewhat smaller. A similar variety has been found by our publisher on the bottom right-hand corner stamp of a pane of sixty, showing raised stops, and supposed to be part of a fourth or fifth printing. This same pane contains six of the thick V's, and one stamp without stop after the V, a variety hitherto chronicled only in connection with the first printing.

Of the 1d., value Mr. Morley has found a used pair with raised stops, one of the stamps bearing a much shorter 1 than the other.

The next two illustrations show marked differences in the width of the figure 3 on the 3d., stamps. As both have level stops they might be assigned to the first printing, but there is some reason for thinking that the wider figure denotes a more recent setting.

We learn that there has been a second printing on the 6d., *rose*, one or more sheets having received the overprint with raised stops.

Next in order come the postcards, and of these there has been a third printing, Mr. E. W. Hounsom having shown us the ½d., carmine, and 1d., orange, with the letters in a smaller block type with square stops.

Passing on to the telegraphs we find that the 1d., violet, 3d., blue, 6d., blue, and 1/-, brown, with the type of letters shown by Fig. 301 in the catalogue, have received the V·R·I· (raised stops) overprint above the TF and without any addition of figures. It is said that these stamps are not sold to the public, so they may prove the most desirable of all the V.R.I's.

Finally, Mr. Morley writes that he has seen the 6d., grey, fiscal stamp, overprinted with the magic letters and the figure of value.

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EDITORIAL.

FOR the delay in getting out our last number the over-worked printer takes all the blame: should this issue be late the fault must be placed to the account of the International Philatelic Exhibition, for which event both editor and publisher were busily preparing at the time usually devoted to their journal.

We regret that, so far as is known to us, British collectors of revenue stamps have failed to show due appreciation of the consideration given by the Committee of the Exhibition to their hobby, and we can only hope that our fellow-collectors on the Continent have more fully risen to the occasion. We shall publish in our next number the awards by the Jury in this section, and we hope to receive some description of the exhibits from a well qualified pen.

We shall also have something to say about the Congress of Philatelists convened by our Parisian friends, in which the claims of the fiscalist have not been overlooked, and from which it is hoped that results worthy of the occasion may duly follow.

* * * * *

So much has been written about the retirement of M. Moens, and the discontinuance of his famous journal, that we have rather shrunk from making any particular reference to these events; but as we who are interested in revenue stamps will have even more cause than other philatelists to regret this stroke of time, it is but seemly that we should make our grateful acknowledgements to the veteran worker, and unite in the heartfelt wish that his remaining days may be many and full of happiness.

His farewell address in the journal on which he has bestowed such affectionate care is full of pathos and of deep emotion, and we who know his works must perforce recognise that the philatelist within him was stronger than the merchant.

It is this fact that has given him the pre-eminent position he has so long enjoyed, and that will keep his memory green in the hearts of those he has served. The question of how his place may best be filled, if but partially, and his work carried on is one for to-morrow—to-day we think only of the past and of a departing friend.

* * * * *

We have previously inveighed in these columns against the evils of a too rigid specialism, and in this connection yet another danger has been brought to our notice against which we may well sound a note of warning.

A collector takes up a single country or small group and ere long has acquired the greater number of its representatives. For a time he is busily engaged in hunting for the scarcer varieties or in pursuing some line of investigation, but the latter gets worked out and the 'wants' become fewer and fewer. Gradually his interest lessens, stamp connections drop off, and only too frequently he drifts out of the hobby.

We fear that it is only a few enthusiasts who finding themselves practically complete promptly sell out and start afresh on another tack, and we have no hesitation in saying that the better course is to embark on a voyage that is likely to outlast the adventurer.

To those who already find themselves in the position described, and who shrink from adopting a heroic remedy, we would point out that in very many cases to draw the line immediately below the postal issues of the specialised locality is to shut out a great deal of most interesting material.

The example of our American cousins who, apparently as a matter of course, include in their collections their country's revenues is one that might with advantage be far more generally followed.

It is only to be expected that there will usually be found strong bonds of union between the postal and the fiscal issues of the same Government, and the philatelist who has studied his postage stamps will experience keen pleasure in tracing out these connections. If an example were needed of the desirability of collecting more broadly we might point to the useful work done in connection with Japanese stamps by Mr. Fulcher, who has certainly gained increased pleasure and experience by his comparative study of the emissions for the postal, fiscal and telegraphic services.

* * * * *

We have received the second edition of "Hinton's Hints on Stamp Collecting: an A B C of Philately."

This edition, brought so fully up to date as to mention the V. R. I. stamps of the Transvaal, includes a new, lengthy, and fully-illustrated chapter on the stamps that puzzle collectors, and is, therefore, more than ever worth the modest shilling at which it is published by E. Nister, of 28, Paternoster Row.

There is one curious omission in this little work that we trust will be rectified in subsequent editions. Under the title of "What to collect" the author purports to give a "short description of the various classes of stamps the collector has to choose from," but, although we find such headings as Russian Locals and Hamburg Locals, a passing reference to postal fiscals is all that is said about revenue stamps. We think this curious because the author is well known to possess a good private collection of these neglected labels.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS,

CURRENT IN 1900.

By G. W. J. Potter.

(*Continued from page 62.*)

THE Dublin, Wicklow, and Wexford, issue one stamp for use as a "parcel label" and curiously enough in only one value, *viz:* 1d. Presumably for a large parcel a good sized block of stamps would have to be affixed to pay the carriage.

The design is somewhat unique—inside a double circle containing the name of the railway appear the supporters of the Royal Arms, but instead of the usual quartered shield the harp of Erin is displayed, with the motto "*Erin go bragh.*" The words "Parcel Label" are at the top, and "One Penny" at the bottom of the stamp. Lithographed in black on white paper.

Dublin, Wicklow, and Wexford.

? 6 rows of 10. Size 3.7 by 4.8 cm.
1d. Black on white, perf. 11.

Some very interesting stamps were in use on the Midland Great Western, but these are now obsolete, as are those of the Great Northern, Great Southern and Western, Waterford and Limerick, and I believe all other companies in Ireland that issued newspaper or parcel stamps of any description. This is curious seeing that most of them issue Letter Fee Stamps, there being no fewer than twenty different kinds now in use.

As it is next to impossible to get official confirmation or help from some of the companies in Scotland and England as to the stamps now current, I propose discarding the strict alphabetical order to some extent, and inserting notes relative to the stamps of the various companies when I can give any details. As my collection of present day issues is far from complete, I should be extremely glad to receive corrections and additions to my list. Particulars will be given of the issues of some of the smaller and little known companies, and the larger ones will be inserted when a fairly complete account of their many issues can be obtained.

I commence with an English company that has a large amount of very fine rolling stock and a fair length of line—over 123 miles—but which possesses no engines. This is the Cheshire Lines Committee, a company owned jointly by the Midland, Great Northern, and Great Central (otherwise Manchester, Sheffield, and Lincolnshire), the latter providing the motive power.

(*To be continued.*)

A NEW NAME.

At the last moment our publisher sends us a copy of the Cape 2½d., ultramarine, overprinted ORANGE—RIVER—COLONY. in three lines of Roman caps., across the centre. Specimens on the envelope containing them were postmarked Aug. 10.

SAMOAN PERFS., AND SHADES.

I COMMENCE with the issue of 1887: the stamps watermarked N Z and star.

Gibbons gives three perforations throughout—11, 11½ and 12½—but I find many other varieties as well as shades of colour unchronicled, and these series would afford much interesting and profitable study to collectors, especially as at present though all obsolete they are quite inexpensive.

As a contribution towards a reference list of this period I present the following:

Perf. 12½.	½d., dull purple	4d., blue
	1d., emerald	1/-, rose
	2d., orange	2/6, red violet
Perf. 12.	½d., dull purple	4d., blue
	½d., deep ,,	6d., brown lake
Perf. 11½.	½d., dull purple	4d., blue
	½d., deep ,,	6d., brown
	1d., blue green	6d., lake
	2d., orange yel.	1/-, rose
Perf. 11.	½d., dull purple	2d., deep orange
	½d., deep ,,	4d., blue
	1d., pale green	6d., lake
	1d., blue ,,	1/-, rose
	2d., orange yel.	1/-, carmine
	2d., ochre	2/6, violet

The 2d., deep orange, and 1/-, carmine are very distinct shades.

Perf. 12 x 11½.	½d., dull purple	4d., blue
	½d., deep ,,	6d., brown
	1d., emerald	6d., lake
	1d., blue green	1/-, rose
	2d., orange yel.	1/-, carmine
		2/6, violet

1892. 2½d., rose, perf. 12½, 11½, 11, 12 x 11½.
1896. 2½d., black, ,, 10 x 11.
This stamp is given as perf. 11 in Gibbons but I have only met with it as above.

1893. FIVE PENCE surcharged on 4d., blue.
Perf. 11½. Long line through value.
,, Short ,, ,, ,,
,, Error: PENOE.
Perf. 12 x 11½. Long line through value.
,, Short ,, ,, ,,
,, Errors: PENOE and FIVE.
5d., on 4d., blue: (*a*) "d" raised, perf. 12 x 11½.
,, ,, ,, (*b*) "d" level ,, ,,
,, ,, ,, ,, 2 bars through val.
1894. 5d., red, perf. 11½, 11½ x 12, 12.
5d., carmine, perf. 11. *Very distinct shade.*
April, 1895. Half of 1/-, rose, used as 6d.
1895. 1½d., in blue, on 2d., orange, p. 11½, 12 x 11½.
,, ,, ,, ,, yellow, perf. 11.
3d., in black ,, ,, ,, ,,
,, ,, ,, deep orange, ,,
,, ,, ,, yellow, ,,
,, ,, ,, orange, p. 11½, 12 x 11½.
1898-99. Type 1. ½ longer than 2.
All p. 11. ,, 2. ½ same size as 2.
2½d., in black, on 1/-, carmine, type 1.
,, ,, red, ,, ,, rose, types 1 and 2.
,, ,, ,, ,, 1d., green, ,, ,,
1899. Perf. 11. ½d., green, 1d., red-brown.
1899. The full set of eight values, all perf. 11, was overprinted PROVISIONAL GOVT. either in red or in blue.
1900. The distinctive issues of Samoa were superseded by overprinted German stamps.

Walter Morley.

A REFERENCE LIST OF THE TELEGRAPH STAMPS OF JAPAN.

By L. W. Fulcher, B.Sc.

THE collector of Japanese stamps, whether postage, telegraph or fiscal, is sorely tried by the wearisome and vexatious varieties of perforation with which he meets. In the *London Philatelist* for September, 1899, I attempted to "boil down" the varieties which I have found on the postage stamps issued from 1876 and onwards into "collectable" varieties. The present paper is an attempt to do the same for the telegraph stamps.

By the term "collectable" as applied to perforations I mean simply the average gauge of the perforation due to each different machine in use, for I hold that it is usually sufficient to show the average perforation due to each machine, when such perforation varies within narrow limits, without attempting to obtain all the minor deviations from the average gauge.

It is evident that some of the same machines as used for the postage stamps have been employed for the telegraphs, and those who desire fuller information as to the eccentricities of these particular machines I must refer to my paper mentioned above. I shall simply recapitulate here the essential points for collectors of telegraphs. For convenience of reference to the aforesaid paper I shall group the perforations by Roman figures and letters corresponding to those used in that paper, the missing groups thus being perforations found on the postage stamps but not on the telegraphs. The perforations then of the telegraphs which I have come across are:

(1) I. A. Perf. 9½. This perforation seems to vary from 9 to 10, so that the compounds 9 x 9½, 9½ x 9, 9½ x 10, 10 x 9½, etc., may be found. The last two mentioned being fairly common.

(2) VI. M. Perf. 11. This varies from 10½ to 11½, but the tendency is rather to 11½ than 10½. The compounds 11 x 11½ or 11½ x 11 are found on the telegraph stamps.

(3) VII. N. Perf. 9. Varies from 8 to 9, the varieties 8½, 8½ x 9, 9 x 8½ being frequently found.

(4) VIII. O. Perf. 13½. P. Perf. 13. These two perfs., are grouped under one head, since they may be due to one machine only, but I have reasons, given in my paper in the *L.P.*, for believing that there are actually two machines, one gauging from 13 to 14 and the other from 12½ to 13½. Hence we get varieties 13½ x 14, 14 x 13½ from the first machine O, varieties 12½, 12½ x 13, 13 x 12½ from the second machine P, and varieties 13 x 13½, 13½ x 13 from both machines. The two perfs., were apparently introduced almost simultaneously about February, 1888. Since the telegraph stamps were withdrawn from circulation and superseded by the new postage stamps in April, 1888, this fact affords a reason why only the commoner values have as yet been found with these perforations, though of course full sets may exist.

(*To be concluded.*)

TELEGRAPH CHRONICLE.

Austria. Mr Morley has shown us a copy of the 40 kr., green and red of the first issue, with the green portion of the design *printed* on the back.

Cashmere. *L'Ami* chronicles and illustrates a stamp of modern type. Small upright rectangle; arms in centre with the word TELEGRAPH arched above them; value in native characters on a panel at base; native inscriptions at top and sides; printed in colours on white wove paper and perf. 14.

4 annas, carmine and brown.

Ceylon. What was thought to be a provisional type has evidently come to stay; Mr. H. Clark sends us quite a recent date:

10 cents, yellow, dated 1.12.99.

India. We illustrate the second type of overprint of the provisional 2 rupees on 2r. 8a., chronicled last month, and should be glad to receive an early copy of the new permanent design.

2RUPEES

Nicaragua. 1900. The American Bank Note Company has given us a charming design illustrated herewith. A youth personifying Electricity is riding in the clouds on a winged wheel, and grasping in each hand a bunch of telegraph wires with incandescent terminals.

Type 288a.

Printed on white wove paper, perf. 12. (Type 288a.)

10 centavos, purple.
30 ,, dark blue.
50 ,, carmine.
2 pesos, rose.
3 ,, dark green.

Salvador. The following additions are communicated by Mr A. E. Lawrence:

1896. *Para Cablegramas.* Value in block type; blue control numbers. (Type 328a.)

All perf. 12.
1c., red
5c., green
10c., blue
1p., lilac
5p., vermilion
10p., brown

(Type 328a.)

Cablegramas. Value in small Roman capitals; blue controls. (Type 328b.)

5c., green 10c., blue

Telegramas. Value in block type; black controls. (Type 328c.)

10c., black on red, perf. 12.

We will illustrate Types 328b and 328c next month.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

ALAGOAS. Of the type chronicled in July and with the same perforation *L'Ami* announces four higher values:

1,000 reis, violet.
2,000 reis, brown, burelé blue.
5,000 ,, orange, ,, ,,
10,000 ,, blue, ,, yellow.

Argentine Republic. *Consular Service. 1899.* Change of date and colours.

50 cent., blue.	5 pesos, carmine.
1 peso, green.	10 ,, green.
2 pesos, ultramarine.	50 ,, bistre.

Bikanir. The stamps of this state have long been noted for their fearful and wonderful character, and four values of a presumably new issue received by Mr. Morley fully maintain this proud distinction.

The design throughout is practically the same, though the lowest value is a good deal smaller than the others, and the highest introduces a second colour. In the centre is an oval containing the value in both Latin and native characters, on each side is stationed an unhappy looking animal of ill-defined breed, above, an oval set in many scrolls contains a native inscription in four lines and is surmounted by the rayed head of a god, whilst eight flags and standards project from the upper portion of the curved frame. Below the oval of value there is a long inscribed panel, and beneath this the scroll design is continued and terminates in a tassel. The paper appears to be native made, shows laid lines and resembles thin parchment. The longest and widest measurements of the 2 as., are 4 4/5 by 3 1/5 in.; of the others, about 6¾ by 4½ inches.

TWO ANAS, red.
EJCHT ANAS, ,,
ONE RUPEE, ,,
FIVE RUPEES, ,, and oval of value green.

Ceylon. *Stamp Duty.* Mr. Verzijl has shown us an unchronicled provisional:

5
Five Rupees—on 500 rup., bistre.

Gondal. Of the type already known *L'Ami* chronicles:

6 annas, violet.
8 ,, bistre.
1 rupee, ultramarine.

Great Britain. Following the now established order of things the 1/- *Police Courts* has been issued with overprinted figure of value, but as this and the name are in bright red the stamp presents a quite unfamiliar appearance.

1 shil., green, name and figure in red.

Mauritius. We have discovered another provisional belonging to the *Internal Revenue* series. Two bars cover the original value, and the new one appears immediately above in one line of heavy block caps. 19 by 4 mm.

75 cents in black on 1 shil., brown, wmk. C A.

Mexico. For the first sight of the current Bill stamp we are indebted to Mr. E. Cornish.

Three quarters profile of——to right in double lined oval; MEXICO arched above in small white capitals; date, 1900-1901, on scrolls below; framed figure of value at the bottom with CENT on both sides. Talon missing.

5 cent, green, on white wove, perf. 12.

Peru. Mr. H. S. Terrett submits a block of four of the 1 sol 1883-84 from the top right corner of the sheet, all *except the corner stamp* bearing the overprint HABILITADO PARA EL 87Y88 in a circle, previously known only on the 5 soles.

We have found a specimen of the 25c., of 1880-81 bearing the arms of Chili and inscription *inverted*.

Philippines. *Internal Revenue.* Some time ago *Mekeel's Weekly* chronicled under this title a 2 c., de p. stamp, and the same now lists a 10c. de p. in the same type. Specimens of the lower value have been shown to us by Mr. Fulcher the design being as follows:

In a double-lined oval inscribed UNITED STATES INTERNAL REVENUE—PHILIPPINE ISLANDS appears what purports to be an eagle bearing on a shield the arms of the States with motto and stars above. In the upper spandrels are solid triangles bearing the suggestive true-lovers' knot, the lower ones contain circles enclosing the figure of value. At the base is the value in small white caps., in a straight line TWO C. DE PESO—a peculiar looking combination of English numeral and Spanish currency. The stamps appear to be lithographed on white wove paper, perf. 10, and are unusually small, the design measuring 19 by 22mm.

2c. de peso, carmine.
10 ,, ,, "brown buff."

We list next month a number of American occupation varieties received since the above was set up. Amongst them we note the 5c. de peso of the type described printed in deep blue.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. OCTOBER, 1900. No. 10.

"DISCOVERIES."

British Bechuanaland. 1893-95. On Cape of Good Hope:
2d., brown, overprint downwards *twice*.

Crete. 1899. Russian Sphere of Administration. Nothing is said in the catalogues about the paper, but both values in both colours are found on wove, and the 1 met., blue, 1 met., green, and 2 met., rose on horizontally laid.

Guatemala. 1898. The converted fiscals are listed as perf. 12, but the earlier type occurs perf. 14 x 12:
1c., dark blue and red, perf. 14 x 12.
2c., on 1c., ,, ,, ,, ,, ,,

Hawaiian Islands. 1893. Provisional Government:
1c., green, with *double* overprint in red.

We have been shown two alleged postal fiscals of a type that is quite new to us, and we publish a description in the hope of eliciting some information.

The stamps are rather larger than ordinary, the measurements being 27 by 30½ mm. The chief feature is the slightly modified central design of the 25 cents, slate, postage stamp of 1883; the name appears on a band above, the value in words below, and in numerals at the sides; circles in the upper angles contain the dollar sign. They are somewhat coarsely printed on thick, white, wove paper, and are perforated 10.

ELUA DALA ($ 2), red. ELIMA DALA ($ 5), blue.

Both are most carefully postmarked *Honolulu H.I. Jun. 24 (29) 1886.*

Persia. 1886. 6s., on 5s., green, *triple* surcharge.

Philippines. BURIAS. Mr. L. W. Fulcher has submitted a specimen of the 10c., de p., pale red, baby type, overprinted "Correos—Burias." in two lines in dull blue. The measurements are 11½ and 11 mm., by 3½ and 2.

Burias is one of the Philippine group, but it is not easy to see why it should have been thus distinguished. The stamp has been postally used.

Samoa. To the reference list published last month add:
1887. Perf. 11½. 1d., pale green. 1d., yellow green.
,, ,, 12 by 11½. 1d., pale green.

Of the 1898-99 provisionals Scott catalogues the 2½d., in black on 1d., blue green, but this variety has not been seen by our publisher.

Tolima. The 5c., vermilion, of 1888, has been found with the later perforation:
5c., vermilion, perf. 12.

Provisional Fiscal Issues of the American Occupation of the Philippines.

AMONGST the many world problems now engaging the attention of thoughtful minds and taxing the resources of able diplomatists, the question of the form of government to be arranged for the lovely islands in the North Pacific, but recently the scene of conflict betwixt representatives of the two hemispheres and still the theatre of war, is by no means the least difficult of solution. Annexation or withdrawal, home rule or military occupation, are the alternatives presented to the citizens of the United States, and such grave issues have naturally aroused a lively interest in the conditions prevailing in those distracted regions.

That all great constitutional changes are faithfully represented on our album pages is a well worn philatelic axiom, and not the least interesting leaves will be those whereon the course of events in the Philippines will be found depicted.

At the present time little is known about the changes and new issues made by the invading revenue officers save what has been gathered from an examination of the specimens seen, and, as but very few copies have fallen into the hands of collectors, it is not as yet possible to do more than indicate and illustrate the main types, and provide skeleton lists to be filled in later on.

Three stamp duties in force under the Spanish *régime* are known to have been continued by the American officials: the GIRO, the SELLO, and certain INTERNAL REVENUE imposts.

The stamps bearing the first of these titles are used on Bills of Exchange, and, so far as is known, there was no provisional employment of the Spanish type. It may be as well to state here that all the American designs are very roughly produced, apparently by lithography, and are evidently of local manufacture. The main types have already been described in our Fiscal Chronicle, so that in the presence of the full sized reproductions it will not be necessary to repeat that information.

Three drawings of the Bill stamps have been found with date 1899, but thus far only two of them are known dated 1900. Type I is a very poor production, with badly formed letters and stars, and is readily indentified by the fact that the last letter of UNITED ends half-way across a stripe. Type II is an improvement, and the word UNITED covers five stripes. Type III is still better, and is at once known by the absence of a serif to the figure "1" in the date, and by being printed on a hard grey paper. The three types are quite distinct, and, of course, differ in many points besides those indicated. There is some reason for thinking that Type III was really the first; an unsevered imperforate pair of proofs illustrated by *Filatelic Facts and Fallacies* is of this type. All the values are printed in blue, varying in intensity, and all used copies seen are more or less roughly perforated.

	1899			1900		
	I	II	III	I	II	III
5c. de p. ..					x	
15 " ..			x			
20 " ..		x		x	x	
30 " ..			x			
60 " ..		x	x		x	
80 " ..		x	x			
1p 20c. ..	x	x	x	x		
1p. 40c. ..						
1p. 80c. ..						
2 pesos ..	x	x		x	x	
? ..						
3 pesos ..			x	x		
? ..						
4 pesos ..			x			
5 " ..	x			x		
6 " ..	x		x			
7 " ..						
8 " ..						
9 " ..						
10 " ..						
15 " ..						

Fig. 1.

Fig. 2.

Fig. 3.

The foregoing table shows what may be expected, and the crosses indicate used specimens already seen; the marks of interrogation denote two unknown values which are probably 2p. 60c., and 3p. 60c. Proofs of the 10 and 15 pesos are listed in the above named paper, and one or more higher values probably exist.

Stamps entitled SELLO were formerly used on insurance policies, and the current stamps of this series seized by the invaders were made available for use by being stamped LIEUT. U.S.N.—CAPTAIN OF THE PORT in two lines of block caps., in violet, and initialled. Both inscription and initials are plainly seen on Fig 4. A most

Fig. 4.

Fig. 5.

interesting variety is shown by Fig. 5: a 50c. de p., value being made up by the addition of a small 10c., stamp over the Spanish arms. A similar *pair* is in the possession of the writer, the U.S.N. overprint coming right across both of the smaller adhesives. All the Spanish stamps are imperforate.

The appropriated varieties known are: 25c., de p., red, 40c. de p., (plus 10c.) dark blue, 50c. de p., yellow brown.

The Spanish type was replaced by a characteristically American one shown by

Fig. 6

Fig. 7.

Fig. 6. The stamps were first issued imperforate, and we know thus the 25c., de p., carmine, 40c. de p., blue, 50c. de p., pale buff, and 1 peso, very pale violet.

Of the same type, but perforated 12, the present list is 25c. de p., dark red, 50c. de p., olive yellow, 1 peso, dark violet.

Fig. 7 shows a second drawing in which, amongst other differences, it may be noted that the lower angles of the left hand division are not entered by rays, and that the disposition of the stars is not the same. In this type only a pair of the 25c., de peso, bright carmine, perf. 12, has been found.

The 10c., de peso, yellow brown, (and possibly other values of the small unappropriated Spanish type) was converted into an Internal Revenue stamp by an overprint—shown on Fig. 8 (Page 80)—applied in blue.

Finally, we have the small design shown by Fig. 9 (Page 80) which was fully described last month, and of which the 2c., de p., carmine, 5c., deep blue, and 10c., yellow brown, are the only values known. A. P. P.

Philately as an Aid to Culture.

III. ANENT PRINCES AND RULERS.

HOW comes it that we search in vain in our Albums for the features of the rulers of some of the most important empires in the world? The Emperor of China, the *Czar, the Kaiser, the Mikado, and the Sultan, are all alike unknown upon the philatelic page. The explanation of the exclusion of the last-mentioned from our royal portrait gallery is particularly interesting: being, in fact, the operation of the Mohammedan law which forbids the use of effigies or pictures. Consequently, upon the coins and the earliest postage stamps of Turkey, instead of the profile or bust so usual in other countries, we have the paraph or sign-manual of the Sultan. But the objection may be raised that we have a full-faced representation of the Shah upon the stamps of Persia, which also owns the sway of the Prophet. And this elicits the fact that there are schisms or divisions in the Moslem world as well as in Christendom. The Sunnites, or orthodox Musselmans, recognize the Sultan of Turkey as their chief, and conform strictly to the letter of the law. But the Persians belong to the Shiites, a sect of Mahometan dissenters, who claim greater liberty of action for themselves, and accordingly do not observe the prohibition.

Let us now turn back to the year 1862, and then we find that five emperors are depicted as reigning together in all the fulness of pride and power over Austria, Brazil, France, Mexico, and Persia. And when we recall what has happened to each and everyone of them since then, well may we exclaim with the Hebrew mourner—"How are the mighty fallen"! Little could any of them have foreseen what the fates had in store either for himself or the others. At the above mentioned date, the shameful day had not arisen for unhappy Maximilian, when betrayed and deserted he should be led out between two of his faithful generals for execution as a malefactor. Napoleon III had not dreamt of disaster and disgrace at Wörth or Gravelotte or Sedan, ushering in captivity and exile. Good, kind-hearted Dom Pedro, grown grey-headed in the service of his country, had not as yet been driven forth to die in banishment, far from the land which he had so long and wisely ruled. Nor had Nasr-edin, "King of Kings," been smitten down by the assassin's hand as he worshipped in his house of prayer. Of all the five, Francis Joseph alone remains, a solitary and heart-broken man, bewailing the tragic death of his only son, the cowardly murder of his wife, and crushed by the long series of woes that cling to the house of Hapsburg.

Though philately has not favoured us with the likeness of Alexander II of Russia, who was also foully slain, it does depict for us the features of the Sultan of Zanzibar, whose sudden demise was probably due to poisoning; and latest and most lamented of all, King Humbert of Italy, the friend of Great Britain, whose execrable murder terminated the life and labours of a noble-hearted sovereign, whose single aim was his people's and his country's good.

But it is not only crowned heads which have been laid low by the assassin. Presidents of republics are not one whit the more allowed to dwell in security, nor can the divergent nature and tenure of their office ensure to them immunity from danger. Abraham Lincoln and General Garfield—murdered presidents of the United States—are familiar to philatelists from the various issues of postage stamps which bear their features. And although the portrait of President Carnot does not figure upon the postage stamps of France, the dastardly deed which closed his career has not been forgotten; while, did space admit of the extension of the range of our subject to the republics of Central and South America, we could readily find further illustrations of the changes and chances of this mortal life amidst statesmen and rulers of the people.

EDWARD BELL, M.A.

*If we except a French postcard, with a bust of Alexander III, commemorating the visit of the Russian fleet to Toulon in October 1893. [E.B.]

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EDITORIAL.

OUR intention to make this to some extent a Paris Exhibition number has been thwarted, for if it be difficult to make bricks without straw it is at least equally arduous to construct them of nothing but that flimsy material. Our persistent efforts to get information from Secretary, Jurymen and Parisian philatelists have yielded nothing but fragmentary items of little value, and, as our space can be more worthily occupied, there is no temptation to write up the show by the aid of a catalogue and a lively imagination.

That in certain respects the exhibition has been a great philatelic success is very evident, but the abstention of most of our prominent collectors must have considerably lowered the general level, an effect scarcely compensated for by the unusual volume of German exhibits. It is, moreover, distinctly unfortunate that Messrs. Bacon and Castle found themselves unable to occupy the judicial positions assigned to them, and it is to be feared that British philatelists have done but little in the way of dissipating the bad feeling already engendered by the national attitude towards the major show.

Following our rule of avoiding those subjects that fill the pages of our contemporaries, unless we have some new light to throw upon them, we do not propose to say anything about the postal section; and, for the reason already mentioned, we are not yet in a position to give much of the information concerning the fiscal exhibits that ought to find a place in this number.

By some curious process of reasoning, the committee excluded all mention of the medals presented by individuals and societies when publishing the list of awards, and although we have kept this page open until the last moment we have only been able to find out the destination of one of the prizes offered by the Fiscal Club.

The official awards are as follows:—

Division I. Gold: Mr. Walter Morley.
Bronze: Messrs. Rouselle & Schœller.
II. Silver: Count de Bélenet.
Bronze: Mr. Schœller.
III. Silver: Mr. Hoffmann (with the felicitations of the jury).
Bronze: Messrs. G. Gilbert & A. Preston Pearce.

The little we have heard enables us to state that the show of fiscals and telegraphs was far in advance of anything seen at any previous exhibition, so that the authorities were fully justified in making the excellent provision contained in their first prospectus. We trust that this fact will be brought home to those philatelists in this country who have been unable to appreciate the advance made by fiscal philately. If slow, that advance has been very sure, and the time has now come when we may claim a franker recognition of our position and of our work. In the future, no philatelic exhibition should be projected in this country without a regular fiscal section, and we have no hesitation in saying that it would prove a most successful department from every point of view.

Harking back to Paris, we learn that the great fiscal feature was the magnificent exhibit of British Colonial revenues forming the private collection of our publisher. This richly deserved the single gold medal awarded, and the opportunity of studying it must have been thoroughly appreciated by many. After this, the somewhat keen competition for the medal offered for rarities produced the most interesting result, and Mr. G. Gilbert is to be congratulated on having secured it. We gather that U.S., revenues figured somewhat largely in these displays, and we hope to give further particulars next month.

In the telegraph section the honours fall to Messrs. O'Callaghan and Walter Morley; and we are glad to see that our publisher secured a bronze for his excellent telegraph catalogue.

There was one more triumph for fiscals, Mr. Morley's English municipals carrying off a medal in competition with all sorts of philatelic camp-followers.

* * * * *

As this number will be read by some who know not the joys of philately, we feel constrained to point to the evidence borne by the immediately preceding pages to the fact that there is far more of literary pleasure and of current human interest in stamp collecting than the non-initiate could imagine. The stamp atmosphere is a most extensive one, and penetrates so many spheres of thought and of action that the mystery of its fascination for such a host of men and women, including so many of the highest talent and culture, may readily be solved by the curious enquirer.

We hold the opinion that too little stress is laid upon the relations of philately with the intellectual and material sciences. Such articles as those contributed to our journal by the Rev. E. Bell are highly appreciated by collecting readers, and may be read with interest by others, and it is well for ourselves as well as for our hobby that such should occasionally take the place of more technical studies.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS,

CURRENT IN 1900.

By G. W. J. Potter.

(Continued from page 70.)

THE stamps are for the purpose of newspaper carriage, and are of a neat design; the colour may be described as brown but it varies considerably; the perforation and size of the control numbers also being anything but a fixed quantity. Five values are now in use, but no more of the 6d., will be printed, there being but little demand for them.

Cheshire Lines' Committee.

? Sheets of 60. Size 3.3 by 4.5 cm.
½d. Brown on white, perf. 11.
1d. " " " 12.
2d. " " " 12.
3d. " " " 12.
6d. " " " 11.

Controls in space at bottom of stamp.

Turning to the extreme N.W., of England, we find stamps issued by two little-known companies. Those of the Cleator and Workington Junction Railway are rather pretty in design, and are chiefly noticeable because the title of the company is given thus on them: C. & W. J. Railway; it would probably puzzle a good many of the readers of this journal to identify the railway from the initials only.

Cleator & Workington Junction.

Sheets of 6 (2 rows of 3). Size 4.5 by 4.7 cm.
½d. Carmine on white, perf. 12.
1d. " " " "

The last mentioned company's near neighbour, the Cockermouth, Keswick, and Penrith, cannot be congratulated on its artistic taste, as the stamps consist simply of a type-set inscription surrounded by a primitive sort of oval, this probably being constructed of pieces of printers' rule hastily bent to shape. All but the lowest value bear the inscription "For Newspaper Parcels and Letters," this is somewhat curious as these stamps were in use long before the issue of the Railway Letter Fee, and it perhaps refers to the sending of Press Messages, a special stamp being used on some lines for this purpose.

Cockermouth, Keswick, & Penrith.

? 4 rows of 3. Size 4.2 by 5.2 cm.
½d. Black on dull rose, perf. 12.
1d. " white, " "
2d. Red on " " "
3d. " " " "

(To be continued.)

Mafeking Besieged. Forgeries have been extensively circulated in this country as most of our readers are aware. A number have been seen by our publisher, who writes that most of them are postmarked *April 28* or *April 2*, the *8* having apparently dropped out or failed to mark.

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 62.)

Midland Railway.

ALTHOUGH there have only been three distinct issues since this railway company helped to inaugurate cheap parcel traffic in 1855, there are very many minor varieties, and a great number of special sub-issues, some of which, although known to have been printed, are apparently rarer than Great Auks' eggs, so that this one line alone offers a most interesting field of study and research to the specialist, as well as a display of bright and showy stamps to the general collector.

1855. **1st issue.** **(a.)** Large rect. 60 x 42 mm. Figure of value on shield of arms, in centre. Scrolls at top and bottom, bearing name of railway and "prepaid newspaper parcel." Background of wavy lines, running from right to left *downwards*. Black vertical controls, which vary greatly in size in this and all succeeding issues.

1d. Orange, shades, perf. 12½.
2d. " " "
3d. " " "
5d " " "
6d. " " "
9d. " " "
1/- " " "

(b.) Similar, but bottom inscription runs "prepaid newspaper parcel or newsletter."

2d. Orange, shades, perf. 12½.
3d. " " "
4d. " " "

(c.) Similar, but sack of grain behind shield, inscribed "prepaid corn sample" and lines of background run from left to right.

1lb. Orange, rouletted.

(?) 1875. **2nd issue.** Medium size, 42 x 36 mm.: value in centre, inscription "Midland Railway, prepaid newspaper" above, and "label at owner's risk" below value. Network background. Vertical controls.

½d. Orange, shades, perf. 12½.
1d. " " "
1½d. " " "
2d. " " "

(To be continued.)

PATENT MEDICINE STATISTICS.

The contributor whose public-spirited article appeared on page 18 of this volume sends us the following extract from the *Pharmaceutical Journal* for Sep. 22nd. It certainly is surprising that the duty referred to should be so productive.

The Stamp Duty Paid on Medicines during the year ended March 31, 1900, amounted to the sum of £288,827 (England, £286,504; Scotland, £2,323), being an increase over the previous year of £22,423 (England, £22,242; Scotland, £181). There has been a steady increase in the net receipts since 1894, when the amount was £213,210, the lowest during the past ten years.

A REFERENCE LIST OF THE TELEGRAPH STAMPS OF JAPAN.

By L. W. Fulcher, B.Sc.

(*Continued from page 71.*)

It is unnecessary to describe the designs of the Japanese telegraph stamps as they are generally well known. They are supposed to have been first issued in 1855, but it is possible this date may have to be put back a year or two. They were withdrawn, as already mentioned, in April 1888. They are printed on thin white wove paper, which does not vary very much, and the shades of colour are tolerably uniform. The gum is yellowish to white. The stamps with the perforation of the first three groups mentioned above were probably in circulation simultaneously.

REFERENCE LIST.

1885-1888.

A. Perf. 9½ to 10. Chief variations 9½ x 10, 10 x 9½.

1 sen, brown
2 ,, rose
3 ,, orange
5 ,, blue
10 ,, orange
15 ,, brown
25 ,, blue
50 ,, lilac

M. Perf. 11. Chief variations 11 x 11½, 11½ x 11.

1 sen, brown
2 ,, rose
3 ,, orange
4 ,, green
5 ,, blue
10 ,, orange
15 ,, brown
25 ,, blue
50 ,, lilac
1 yen, dark blue, red and black.

Ma. Perf., compound of M and A. 11 x 9½.

10 sen, orange.

The variety of compound perf., is rather interesting from the fact that I have not found this combination on any of the postage stamps.

N. Perf. 9. Chief variations 8½, 8½ x 9, 9 x 8½.

1 sen, brown
2 ,, rose
3 ,, orange
4 ,, green
5 ,, blue
10 ,, orange
15 ,, brown
25 ,, blue
50 ,, lilac
1 yen, dark blue, red and black.

1888 O. Perf. 13½. Variations as previously
P. Perf. 13. stated.

2 sen, rose
5 ,, blue
10 ,, orange
15 ,, brown
25 ,, blue

TELEGRAPH CHRONICLE.

Salvador. Types 328b and 328c described last month are now shown.

Type 823b.

Soudan. (Type 332.) Seven varieties of the Nov. 1897 provisional issue are catalogued, but Mr. Morley forwards a lengthy list of additions.

Blue overprint:
1p., blue
10p., purple

Double overprint in black:
1p., blue
5p., grey
10p., purple

Vertical overprint upwards:
In black,
5m., carmine
In blue,
5m., carmine
1p., blue

Vertical overprint downwards:
In blue,
5m., carmine
1p., blue.

Type 328c.

Inverted overprint:
5m., carmine and black
5m., ,, ,, blue
1p., blue ,, ,,
1p., ,, ,, black
2p., ,, ,, ,,
10p., purple ,, ,,

Double inverted overprint:
1p., blue and black.

In each case the overprint referred to is the oval one with TEL.

Type 332.

Dr. Kalckhoff doubts the existence of the 10 piastres with watermark of quatrefoils. Our publisher copied it from the *Monthly Journal* but has not seen a copy; can any reader produce one?

Wurtemburg. (Type 369.) A mistake was made in the catalogue through the omission of the 2 marks, orange, of 1876, against which should be placed the prices quoted for the 2 marks, yellow of 1875, leaving the latter unpriced.

Dr. Kalckhoff adds the following shades:

1875. 20 pf., chocolate
4 marks, grey
10 ,, vermilion
1876. 5 pf., dark grey.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

ALAGOAS. We illustrate one of the stamps chronicled last month; the indistinct appearance of the frame is caused by the *burelage*.

Buenos Ayres. Although rather late we are only now able to chronicle and illustrate the *Ley de Sellos* set for 1900. Fig. 1 shows the type for the values in centavos, and Fig. 2 that for the pesos. Our friends in this province seem to have forgotten us this year, but we gather from the description in *Le Timbre Poste* that a novelty has been

Fig. 1.

Fig. 2.

introduced in the form of papers bearing coloured lines.

5c., red and green,	lined	blue
10c., blue and red	,,	bistre
15c., bistre and blue	,,	green
20c., grey and orange	,,	rose
25c., violet and brown	,,	blue
30c., deep green and yellow brown	,,	bistre
35c., carmine and blue	,,	blue
40c., ultramarine and orange	,,	rose
45c., orange and ultramarine	,,	or'nge
50c., deep olive and green	,,	bistre
60c., deep blue and red brown	,,	rose
70c., orange and grey green	,,	green
80c., yellow green and ultramarine	,,	bistre
90c., brown and red	,,	green
1p., carmine and green	,,	blue

the higher values are not yet announced.

Columbia. From 1858 to 1885 this country managed to get along with the single value of 20 centavos. Moens catalogues a 25c., on the 20c., vermilion of 1884, and a set of 25 and 50c, and 1p., under date 1886. Some time ago we listed a 1 peso on the 20c., and Mr. Morley has now found the missing provisional. The surcharge is in large block letters, 35 by 6 mm., in violet, downwards, and apparently handstamped.

50 CENTAVOS—on 20c., verm., of 1884.

Japan. *Receipts for Taxes.* Of the type for values in *sen* described last August, Mr. H. Thompson forwards two higher values:

5 sen, purple, on white wove, perf. 12.
10 ,, carmine, ,, ,, ,,

Perak. Selangor. Sungei Ujong. Mr. J. Sargant informs us that the current *postage and revenue* stamps are used for all purposes, so that the purely fiscal stamps are now obsolete.

Peru. Several of the 10c., and 25c., stamps are known with an oval overprint inscribed BIENIO 1883 Y 1884—Mr. Morley has found an earlier one than any yet listed:

25c., green, of 1868-69, violet overprint.

Ayacucho. Another uncatalogued provisional reaches us from the same source. The 10c., dark red, of 1880-81 has been overprinted 1882 AYACUCHO 1883 in black, in a circle 17 mm. in diameter.

Philippines. Several newly discovered types and varieties will be found described and illustrated on pages 74 and 75.

Fig. 8.

Fig. 9.

Figs. 8 and 9, for which room could not be found in their proper place are reproduced here.

Spain. The last number of *Le Timbre Poste*, true to its traditions, gives three fully illustrated

pages in its fiscal section. One of the cuts, shown herewith, represents the current type of Spanish *Sello*, of which only one value has yet been signalled:

10p., bronze green on white, with control number on back.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. October, 1900.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. NOVEMBER, 1900. No. 11.

The V.R.I. printings on O.F.S. Postage.

Some notes by Walter Morley.

A GOOD deal of uncertainty prevails as to the order of the different printings which have been made, and authorities differ, more especially as to the order of the second and third of them, so, with the idea that every little helps, I am listing the varieties I have met with as I am inclined to place them.

1st printing. Stops low, V.R.I. All agree as to this printing being the first, and the majority of the errors on the sheets have been pretty fully chronicled, the principal one being *no stop after V* once on a pane in the bottom row, this appears on all the values.

We have chronicled a small type ½d., and a variety of a wider figure 3 (illustrated in September number), and I have since found this wide type 3 *with no stop after V*, pointing to either two settings of the 3d., value, or, possibly, one pane of a sheet may have the wide 3.

2nd printing. V·R·I· stops raised. All ordinary type V's, but one stamp on a pane has stops low, and one finds one each of the following errors of stops: V.R·I·; V·R.I.; V.R·I.

This printing is placed third by some, but I have reasons for considering it to be the second.

3rd printing. Setting A: stops raised, and with six thick type **V**'s to each pane; one error of stops, lower right corner stamp showing V.R·I· I have not seen the 4d., value with a thick **V**, but have all the other values.

Setting B—½d., value—thick **V**'s and stops same as A, but the third stamp of the seventh row has a small type ½d.

Setting C—1d., value—thick **V**'s and stops same as A; the fifth stamp of the first row has small 1 to 1d. (¹d.)

Setting D—½d., value—thick **V**'s and stops same as A; the first stamp of the sixth row has no stop after V, and the lower right corner stamp has a small ½.

Setting E—1d., value—thick **V**'s and stops same as A; the first stamp of the sixth row has no stop after V, and some stamps on the pane have the d shorter than 1 of 1d.

Setting F—1d., value—six thick **V**'s to the pane in different positions to the other settings; the fifth stamp of the first row has no stop after I, and the second stamp of the third row has stops V·R·I.

I also have with the raised stops, in a pair only, the 6d., blue, with d lower than 6.

SEYCHELLES.

The 2c., green and carmine of 1890.

THE variations between the two types of this value are of a nature similar to those differentiating the types of the 4c., described in the June number of *M.P.J.* It would seem as though *all* the values should be of quite the same types, (I or II,) as the central design does not vary, the name of the Colony, and the value, being printed separately in this series of Colonial stamps. While there seem to be "similar differences," so to speak, there yet present themselves certain particulars which, to say the least, present themselves more noticeably in this value than in the 4c.

TYPE 1.

1. The fillet of the crown is defined by two border-lines, the upper one thin, and the lower one comparatively thick, the latter turning up somewhat almost closes the space between on meeting the lines of the background; the thin line continuing to form the lower part of the frame of the second jewel space.

2. The curved line of the eyebrow, though weak, forms, on continuation, the outline of the band of hair, and the white lines of the shading below are limited by it. There is a fine line of shading that gives finish to the inner corner of the eyes, which, changing direction and thickness, proceeds quite to the band of hair.

3. The lines of shading on the cheek and nose are discontinuous; the dark pair below the front of the eye being quite separate, and very indefinitely connected with any others; the lines of the nose shading are mostly unconnected with those of the cheek, while the line across the cheek from the upper part of the lobe of the ear barely reaches the curved nostril line.

TYPE 2.

1. The lines show no tendency to meet each other, the ends being "open" to the background; while the thin line does not continue further than the vertical line of the second jewel space.

2. The middle white line of the three cuts through the downward curve of the eyebrow line, which is quite decided in character.

The fine line is absent, and it is the upper line of the eye that continues to the hair.

3. The two lines beneath the eye appear to be merely a continuation of the solid colour in front of the eye, proceeding therefrom to the hair; the lines across the nose are more decided and continuous with those of the cheek, and the line from the ear is plainly connected with the nostril curve.

4. The short line bounding the lips would not, if produced, form a continuation of the upward-curving line from the cheek; the lower lip is delimited by two curved lines; and the junction of the throat-outline with the line of the background forms an acute angle. The lines on the chin itself are weak and undecided, though they just manage to reach the outline of the chin. The lines at the junction of chin and neck are clear, and the thickening of the cheek lines suggests rather than defines the outline of the jaw.

4. The short line is quite clearly a continuation of the cheek line; the lower lip is a block of colour, and the junction at the base of the neck is somewhat obtuse owing to the neck-outline taking an outward curve before joining the line of the background. The lines are clear and decided, there being no doubt as to their reaching the outline; but somehow the effect is more mechanical and less artistic than in type I. The lines at the junction of neck and chin are usually muddled, and this appears to give a different direction to the jaw shading, which is much more decisive than in type I.

5. Though a "letter" variation only, it seems best to note the different shapes of the letters of the word "postage," which appears at each side of the head, and being printed in the same colour properly belongs to the type. Taking the right and left hand labels separately, we find the most marked differences are:

Left hand label.

1. The "O" is not quite round.
2. "Head" and "tail" of "S" nearly equal in size, the tail turning upwards.

Right hand label.

1. "P" and "O" appear to be somewhat shorter than the other letters.
2. "S" more open at top than bottom.
3. The cross-bar of "T" slopes upward from left to right, failing to make right angles.

Left hand label.

1. "O" almost a circle.
2. Tail larger than head, and not turning up so much.

Right hand label.

1. No difference perceptible.
2. "S" openings very nearly alike.
3. "T" well shaped.

The name and value, separately printed, as before mentioned, present variations, the most marked in this case being in the letter "Y" of "Seychelles", the left fork being the "predominant partner" in type I, whereas that position belongs to the right fork in type II. In both types the middle E is different from the other two in having its upper cross line proportionately shorter in relation to the other two; the difference between the two types is that in I the upper cross line is rather depressed, this not being the case in type II.

It is, perhaps, almost superfluous to point out that the position of the value-label varies in relation to the border of the white space that it occupies, and that minute differences can be found in the labels.

O. FIRTH.

* * *

Discoveries. Hawaiian Islands. Our suspicious reception of the two alleged postal fiscals described last month has been fully justified. Mr. A. B. Kay, who has made a special study of forgeries and reprints, has called our attention to the fact that this precious pair figures in a manufacturer's list of forgeries reprinted in *The Philatelic Record* for October 1897.

The item reads: HAWAII (ESSAYS).

2 dols., rose } 2s. per pair, 12 pairs for £1;
5 ,, blue } unused, or postmarked.

The same list tenders six varieties of the 1d., on 6d., Transvaal, of 1879, against which it may be seasonable to repeat a warning. The prices vary from 3/- to 8/- apiece, the set being offered for 30/-.

Rare Fiscals at the Paris Exhibition.

MR. Gilbert has sent only a partial list of his winning exhibit:

Great Britain. *Foreign Bill*, 3/4, red letters, p. 16, pair in perfect state.
Ceylon. „ first issue, "Drawn out of," £1 10s.
Mauritius. „ „ unused strips 1st, 2nd, 3rd, of 2d., and 6d., and used single copies of high values. B. C. A. £10, orange and red.

W. Australia. 3d., lilac, surch. I.R. £9 3s. Transvaal. £5, blue, perf. Head: £10, *blue*.

United States. $50, green, imperf., and unused with gum. *Proprietary*, 50 cents, green and black, unused with gum. *Matches*, H. Bendel on B. Bendel, 12 cents, brown. Powell wrapper, 1 cent, black. *Medicines*, Jas. Swaim, 6c., orange, unused with margins. (Cat. $100.) Hesse Cassel. 4 and 5 thalers, *double* stamps.

Holland. 1875. 15 cents, centre and value inverted. Alabama. $2, blue.

Mr. C. E. Hoffmann entered 61 Swiss stamps, 33 being from Canton Berne, 8 from Valais, 7 from Zurich, 5 from Geneva, and two each from Fribourg, Lucerne, St. Gallen, and Zug. Most of these were specimens of the highest values of various series, more than one third ranging from 50 to 1000 francs. Of the others the most noticeable were the 2 and 10 rappen of the first issue of Berne printed on both sides, and the two errors of Zug.

Mr. Walter Morley might have been more successful had he made his selection from a wider area, but with the whole of his British Colonials in another section his field was necessarily much curtailed. It is curious to note that of the 76 stamps mounted all but 16 were either from the British Isles or from Mexico.

Great Britain. *Admiralty*, £5, p. 14, blue paper. *Bankruptcy*, £5, wmk. VR *perf. 12½*. *Chancery Fee*, dice paper, 4d., 8d., 1/4, 2/6. *Customs*, £10, die D; 1/- die F, o'p't inverted; £1, die A, pair *tête-bêche*; on thin buff paper 1/- E, 10/- H. *Inland Rev.*, 1/- F, strip 3 *tête-bêche*, mint. *Probate Court*, £1, purple; £1, blue. *Foreign Bill*, 4d., 8d., 1/4, 1/8, 2/6, first issue, blue paper, all mint, and several rare values used. *Police*, 6d., verm., die T, wmk., scales. *Card Tax*, 1711, 6d., die K (Great Mogul), used. *Dice Duty*, 1711, £1, black, unused. *Medicines*, 1783, four flaps, 3d., red, unused. *Hair Powder*, 1786, 1d., red, block of four unused. *Perfume Duty*, 1786, 1d., red, unused. *Hat Tax*, 1804, 1/- and 2/- red, unused.

Ireland. *Chancery Fee*, 3/-, overprint inverted. *Hat Tax*, 1786, 6d., black (the only copy known). *Registration of Deeds*, 6d., wmk., ships, imperf., *mint pair*.

Buenos Ayres, 1869, 45p. 90p. 1887, 1400p. (primera.) 1895, 800p. 1000p.

Finland, error, 50pf., on 25pf., mint. Nova Scotia, $2, $3, mint.

Mexico. *Documentos*, 3c. 5c. 10c. 50c., of 1876 overprinted Habilitada 1877. 10 pesos of each issue from 1877 to 1884. Two district errors. Straits Settlements. *Judicial*, $50, $100, CA, brown and green, *mint*. United States. *Bank Check*, 2c., doubly printed. *2nd Issue*, 70c., inverted head. *Proprietary*, 50c., green and black.

The 79 stamps sent by Mr. A. Preston Pearce showed much diversity. An analysis gives 8 British, 36 Colonial, 9 U.S., 7 French, 6 Mexican and 13 others. Amongst the scarce and curious varieties were: Great Britain. *Patent*, 5/- non-adhesive of 1863 used on piece with others. *Perfume Duty*, 3d., red. Ireland. *Registration of Deeds*, 6d. 10/- 20/-, imperf., on one piece. Argentine. *Bills*, 1878, primera, 60p. roul., 40 p. perf. *Documents*, 1884, 20p. B.C.A. Half of 6/- on £10, on piece. Buenos Ayres, 1895, 900p., used. California. *Exchange*, first, 40c., blue, cut square; 20c., verm., star die cut. Cape, 1d., brown, type II. Ceylon. *Bills*, first, 1r. 20c., violet only; also 40c., on same. France. *Bills*, D.D. en Sus, on 18 fr., head, 19 fr., star. Error, 500 à 500 with and without overprint. Grenada, unused block of four 1½d., one PFNCE. India. *Court Fees*, in MS., on *Petition* on 8as., *Foreign Bill*. On 4 as. Service postage with error OURT. *Small Cause Court*, 7r. on 12r. *Foreign Bill*, and others. Manitoba. Provisional Coat of Arms $1 C.F., unused. Mauritius. *Bills*, first issue, 1/3 and 1/8, seconds, on *thin* paper, and others. Mexico. *Documentos*, 1874, 10p. 1876, 1p., Habilitada Para 1877. *Renta de Papel*, $1, $5, on piece. St. Lucia, error, SHILEING STAMP. Transvaal, inverted V.R. on 6d., mint. United States, imperf. $1.30 $1.90 $25. 1c., blue, head inverted. *Prop'y*. 6c., orange; 50c., green and black on green.

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EDITORIAL.

As stated last month, it appears that the offer of a silver medal for the best exhibit of rare stamps, showing not less than 50 nor more than 75 varieties, produced the keenest competition in the fiscal section of the Paris Exhibition, so, feeling assured that some account of the treasures there displayed would be of interest to most of our readers, we are publishing extracts from the lists of the selections submitted by four of the members of the Fiscal Stamp Exchange Club.

It is quite possible that there were other entries, for awards were made in this section to collectors whose names do not appear in the faulty catalogue, but much of what took place at the exhibition has not yet transpired, though it is evident that some of the arrangements cannot escape discreditable comment.

This list of rarities will be valuable ten or twenty years hence, and though it is quite probable that some of the varieties mentioned will by that time have fallen from their high position, it is more than likely that the majority will be reckoned amongst the unobtainables.

* * * * *

The only further reference we intend to make to the Paris Exhibition this month is to announce that Mr H. Clark won the second silver medal offered by the Fiscal Club (*vide* our May issue), and that, by inference, the third silver and the two bronze medals were not awarded. No official communication has reached us during the past month, and we wish to hear from the Committee before saying anything more.

* * * * *

We would draw particular attention to the article on Seychelles stamps commenced in this number by Mr. Firth. His discovery of a second type of the 4c., announced in our June number, although supported by enlarged reproductions of the normal stamp and the variety, was discredited in some quarters, and being thus put upon his mettle our contributor proceeds to demolish his critics.

We are glad to have reasons for believing that the announcement that our Journal will be continued next year will be received with pleasure by many. Further particulars will appear in the next number with our acknowledgments of the many favours conferred upon us, and we will say no more now but that our publisher hopes to receive a mark of appreciation from each subscriber in the form of a prompt renewal.

* * * * *

No more welcome gift has reached us this year than the little work entitled "Some Notes on the Telegraph Companies of the United States; their Stamps and Franks, by Joseph B. Rich," and in thanking the author we wish to express our regret that the brochure, apparently, is not on sale, as we should have liked to recommend it to our friends for their own pleasure and profit and for missionary use. We shall probably devote a column or two next month to a comparison of the lists with our publisher's catalogue, but, unfortunately, we have no room for the many historical notes and good stories that make such agreeable reading. Another valuable contribution to our library is *Stanton's Philatelic Index*, which also hails from the States, but does full justice to our own small Journal. It should be in the hands of all thorough students and writers for the philatelic press, and those desirous of receiving it each month should forward 45 cents for a year's subscription to Mr. W. J. Stanton, 918, Fourth Avenue, Detroit, Michigan.

* * * * *

The first number of *Le Collectionneur de Timbres Fiscaux* is due on the 20th of November. It is to be a monthly journal for dealers in and collectors of fiscals, locals, municipals, and non-adhesives. The subscription rate to places out of France is 5 francs, and all other particulars may be gathered from the specimen number which will be sent free on demand addressed to the Bureaux: 13, Rue Saint-Sever, Rouen.

* * * * *

We are informed that the full set of Transvaal fiscals from 1d., to £20 has received the V.R.I. overprint but no copies have yet come to hand. Unfortunately, postage stamp collectors with their Vryburg issue do not hold a monopoly of local V.R.I.'s, for Mr. Morley has received copies of two *fiscal* provisionals said to have been used at Rustenburg on its first occupation by the British. One or more sheets of the 6d., red, and 1/-, yellow green, both perf. 11 by 11½, appear to have had the value in figures and in words struck out by three and two red lines respectively; an overprint in dull blue was then applied in such a fashion that the letters **V.R.I.** in thick block caps., appear across the top, and the inscription 1 PENNY in Roman caps., is placed on the bars crossing the centre:

V.R.I. 1d., in blue, on 6d., red.
" " 1/-, yellow green.

One of the copies seen, though unused, is cancelled ZEERUST 3 JUL 1900.

Mr. Morley has secured the lower portion of a sheet of each value, both bearing a guarantee signed by G. Tighe, Secretary to Lord Cecil, Imperial Commissioner for Zeerust, Marico and Rustenburg.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS,

CURRENT IN 1900.

By G. W. J. Potter.

(Continued from page 78.)

ANOTHER small and unimportant railway is the Colne Valley, only 20 miles in length, and although opened in 1859 it has never made much progress, and now waits, I believe, for the Great Eastern to absorb it. It issues a series of neatly designed stamps of two types; the first used for one newspaper, value ½d., has a pentagonal star over a circle of brown, "Colne Valley Railway" being on a label above, and the control number below. The other stamps, of the second type, are in shades of blue, ultramarine, or indigo, the value appearing in colour on a white octagon, and a monogram of the letters C.V.R. in each corner. The control numbers are usually inserted in the space left for them, but several copies that I have seen were totally without them.

Colne Valley.

Size of ½d. 3.7 by 4.5; of the others, 4.2 by 5.2 cm.

½d. Brown on white, perf. 12.
1d. Blue " " " 11.
2d. " " " " "
3d. " " " " "
4d. " " " " "
6d. " " " " "

Four stamps of pleasing appearance are issued by the Hull and Barnsley Railway, as it is generally called, although its full title is considerably longer. The ½d., is, as usual, smaller than the others, and is the only one that does not bear the words "At Owner's Risk," probably a second issue may be made so as to correct this slip. The design is similar to one of the standard types in use; having the company's arms in a circle with labels above and below, the chief difference being that the value thus :— PRICE is printed in solid colour over the crest, 2D giving rather an uncommon look to the stamp.

Hull and Barnsley.

No controls. Size of ½d. 3.5 by 5; of the others, 4.9 by 6.3 cm.

½d. Carmine on white, perf. 11.
1d. Brown " "
2d. Dark green " "
3d. Blue " "

(To be continued.)

RAILWAY LETTER FEES.

A subscriber informs us that only five copies of the 2d., green, Waterford and Central Ireland are left over in the hands of the late Secretary, and that there were only 5½ sheets (132 stamps) of the 2d., red, when the railway was taken over by the Great Southern and Western on Oct. 1st 1900.

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 78.)

1880. **3rd issue.** Type almost exactly similar to the first issue, but smaller size (37 by 29 mm.), and the lines of the background are straight, not wavy. These lines in the early printed stamps ran from right to left downwards, but in the newer types run from left to right. The control numbers are somewhat puzzling, and I am not sure whether there is any method of distinguishing successive series of each value, but it seems probable that as soon as the controls of any series approach a million, a new die is struck or a new series commenced, and this is now usually denoted by a letter of the alphabet. This letter in the shilling value forms part of the surcharge, being printed in black before the control number, and in other values and sub-issues forms part of the impression, being struck in the same colour as the rest of the stamp on the left top corner of the bottom scroll. All the varieties I have seen are given below, but others doubtless exist.

(a.) "Prepaid newspaper parcel": lines of background from right to left.

½d. Orange (shades to red), perf. 10, 12½.
1d. " " " " 10, 11, 12½.
1d. A. " red, " 10, 11.
2d. " " " " 10, 11, 12½.
3d. " " " " 10, 11.
4d. " " " " 10, 12½.
5d. " " 10.
6d. " " 10.
1/- " " 10.
1/- A in black. Orange red " 10.

Same, but lines of background from left to right.

½d. A. Orange (shades to red), perf. 10.
½d. B. " " " " 10, 11
1d. B. " " " " 10, 11.
1d. C. " " " " 11.
2d. " " " " 10, 11.
2d. A. " " " " 10, 11.
3d. A. " red, " 10.
3d. B. " " " 10, 11.
4d. " " 11.
4d. A. " " " 10.
6d. A. " " " 10.
9d. " " 10.

Note.—The penny, early printing, is known with double controls: Nos. 467219,20.

(b.) Same type as (a), but scrolls slightly longer, and inscription "News correspondence label."

Lines left to right.

2d. Dark blue, perf. 10, 12½.
2d. A. " " " 10, 11.
3d. " " " 10. (*Morley.*)
3d. A. " " " 10.
4d. " " " 10.

(c.) Same type as (a), but sack of grain behind shield, and weight instead of value. Inscribed "prepaid corn sample."

Lines right to left. (?1884.)
1lb. Green, perf. 10.
Lines left to right.
1lb. A. Green, perf. 11.

(To be continued.)

TELEGRAPH FORMS OF GREAT BRITAIN.

MR. O. FIRTH sends us the following interesting additions to our publisher's list of the stamped telegraph forms of this country:

ONE SHILLING, green.

1869. Post. Die 3 (50 words), 19/10/69, imperf.
1874. ,, 5 (30 words), 5/5/75 ,,
'75-'81. Teleg. Die 1 (M.&H.), 7/10/75, roul.
,, 6 (Truscott), 4/1/77 ,,
1881. Post. Die 10 (Harrison), 29/10/83 ,,
,, 12 ,, 4/9/84, imperf.
,, 12 ,, 2/1/85 ,,

SIXPENCE, lilac (Harrison).

1885. Wove paper. Die 2, 16/9/85, roul.
,, ,, 2, 6/10/85 ,,
,, ,, 3, 17/9/85, imperf.
,, ,, 3, 25/9/85 ,,
,, ,, 4, 2/9/85, roul.
,, ,, 4, 16/9/85, ,,
,, ,, 5, FROM at foot, 12/8/87, imperf.
Laid paper. ,, 3, 14/1/87 ,,

SIXPENCE, lilac (Mc. Corquodale).

1888. Wove paper. Die 16, 7/9/89, roul.
,, ,, 20, 13/10/90, imperf.
,, ,, 20, 7/2/91, roul.
,, ,, 21, 3/11/91, imperf.
,, ,, 24, 30/4/92, ,,
,, ,, 24, 27/7/92, ,,
1894 With 9 dot florets Die 27, perforated.

TELEGRAPH CARDS.

1/-, green, arms 22mm. Die 5, 25/1/72
,, ,, 25mm. ,, 4, 8/2/72.

A resetting is indicated by differences in the heavy type around the arms of the 22mm., variety.

TELEGRAPH CHRONICLE.

CEYLON. Miss C. F. Harrison sends us the 60 cents, brown, dated 1.7.98. We chronicled this date in our July number on the authority of Mr. Verzijl, but this is the first value specified.

Ecuador. *L'Echo* chronicles the 20c., fiscal stamp of 1897-98 overprinted *Telegrafos* diagonally:

20 centavos, blue and black.

Great Britain. THE UNITED KINGDOM TELEGRAPH CO. *1862 issue, upright.* The controls usually met with are 3½ mm., high, but Mr. W. Morley has found the 6d., rose, with controls *4 mm.*, high (No. 33371). (The varieties of controls used on the 1863, oblong issue, are 3½, 4 and 4½ mm., high.)

Malay States. The *M.J.* learns that in Selangor the stamps on telegrams are cancelled, as in India, by placing them along a certain line on the form, and cutting them in half, so that the sender obtains a receipt bearing halves of the stamps he has used. In Perak there is a form of receipt at the bottom of this telegraph form, and if the sender wants it signed he has to affix a 1c., stamp to it.

Orange Free State. *Ewen's Weekly* announces receipt of the following:

(1) The 6d., rose, and 1s., yellow, overprinted FT instead of TF.
(2) 6d., blue, TF blurred, no dot.
(3) 3d., blue, dot after T instead of F.

We note that these varieties came direct from S. Africa, but, as they are not represented in any of the specialist collections known to us, we may be excused for expressing a hope that Messrs. Yaar & Co have not commenced to supply the Colonial market.

Fig. 302.

Paraguay. In a later issue of the same paper a new value of the known type (Fig. 302) is chronicled:

40 centavos, red, grey-green and black.

This should be quite a new issue, as but a short time ago no telegraph stamps were in use, the whole stock of the two lower values having been surcharged for postal purposes.

Porto Rico. Mr. Morley has found a number of postage stamps overprinted with a large T, with and without an enclosing circle, and used as Telegraphs.

20c., grey, of 1896, o'p't'd T in blue.
20c., rose, of 1893-94 ,, (T) in black.
20c., grey, of 1896 ,, ,, ,, ,,
,, ,, ,, ,, ,, ,, ,, blue.
,, ,, ,, ,, ,, ,, ,, violet.

United States. COMMERCIAL UNION TELEGRAPH CO. Mr. Morley adds an interesting note to Mr. Rich's description of the stamps of this Company. He says that the green and yellow stamps were printed four to a page, made up in book form, and the carmine, in book form, 20 to a page. Morley's Telegraph Catalogue also chronicles the 25c., yellow, on *thin paper.*

Fig 367.

WESTERN UNION TELEGRAPH CO. Last year's varieties of type 367 have not yet been listed.
Frank, olive green, perf. 12 (1899) red control.
Frank, olive green, perf. 12 (1899) violet control.

Fig. 366.

Of the 1885 issue, type 366, in green, Dr Kalckhoff announces a variety with *violet* control.

V. R. (RUSTENBURG.)

WE are informed that it was during the first occupation by the British of this place in July 1900 that the Transvaal postage stamps seized were, under the authority of Lord Cecil, ornamented with the V.R. overprint in violet. The values thus converted were the ½d., 1d., 2d., 2½d., 3d., 6d., 1/-, and 2/6; the 4d., value—listed by Stanley Gibbons—was not included in the officially verified set shown to our publisher.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

FINLAND. *Le T. P.*, announces the discovery of two types of the 10 marka of the second (1866) issue. The first has the value in words on the central cartouche in large letters, whereas in the second the letters are smaller and surrounded by a line.

All the values in marks in our collection are of this second type with the exception of the 1½m., which conforms to the first.

Great Britain. *Town of Southampton.* Mr. F. Gricourt sends us an uncatalogued variety:

6s., pale blue on white, perf. 14.

Holland. Mr. Schwabacher has sent us a copy of the lowest value of the 1875 issue (value in words below), showing both the arms in blue and the value in black inverted. The foundation is such that this error would most readily escape detection, and as Mr. Schwabacher found two in the same parcel it should be worth while to scrutinize our copies.

15ct., grey, blue and black, imperf., arms and value inverted.

Lorenzo Marques. *Industrial.* Early in the year we listed a number of *Contribuçao Industrial* stamps issued in Portuguese India, and formed by overprinting some of the current postage

stamps. A similar course has been taken here, as will be seen by the accompanying cuts which first appeared in *L' Ami des Timbres*. The following values are announced, the overprint in each case being black:

2r., on 2½r., red-brown	50r., blue
5r., yellow	75r., carmine
10r., violet	80r., green
15r., brown	100r., brown on yellow
20r., lilac	150r., carmine on rose
25r., green	200r., blue on blue

300r., blue on salmon

Mexico. *Bills.* Mr. E. Cornish sends us another value of the set described in September:

1 cent., red-brown, on white wove, perf. 12.

Monaco. From M. A. Baillière we have received a copy of the lowest value, printed much more clearly than usual, on very white instead of yellowish paper, and with the value in bright blue instead of greenish blue:

5c., red-brown and blue, roughly perf. 10.

Peru. Mr. Morley submits a copy of 10c., green, of the 93-94, issue with double overprint in black of Tesoreria General RESELLADO.

Type 1.

Russia. *Nijni Novgorod.* Until recently only two stamps (fair permits) were known, both dated 1892, and of the first type here reproduced. In July we signalled a greatly improved type for 1893, and the last number of *Le Timbre Poste* contains the annexed illustrations and list:

The 5 k., rose, of 1893, seen by us was perf. 13½. Doubtless this value exists for 1894 and 1895.

Type 1.	1892.	5k., rose, perf. 11½, 13½.	
		60k., blue,	,,
Type 11.	1893.	5k., rose	,,
		5k., carmine	,,
		60k., deep blue	,,
	1894.	60k., ,,	imperf.
	1895.	60k., ,,	perf. 11½.
		1r., violet	,,
	1896.	5k., carmine, perf. 11½.	
		60k., deep blue	,,
		1r., violet brown	,,

Type. 2.

Western Australia. The *M. J.*, lists the 3 shil., lilac, wmk., crown and WA.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. I. DECEMBER, 1900. No. 12.

"DISCOVERIES."

CRETE. 1898. Mr. Morley possesses of the first British issue a *doubly printed* copy of the 20 par., mauve; and of the second issue a horizontal pair of the 10 par., blue, not perforated between.

Modena. Mr. A. M. South has shown us a doubly printed specimen of the 20c., grey-lilac, the second impression being slightly below the first.

Swazieland. The catalogues give the perforation 12½ for the Transvaal postage stamps overprinted for use in this territory in 1889-90, but evidently some of the sheets perforated 12½ x 12 were also impressed, for Mr. Morley finds thus the 2d., olive, and 1/-, green, and the 2d., with error "Swazielan."

Venezuela. The 10c., vermilion, has been noted with *double* overprint of "Resellada" &c.

The Documentary Fiscals of Bulgaria.

A SINGLE series, a single handsome type, four issues of but a few values each, four-fifths of the varieties catalogued quite common: it is not surprising that Bulgaria ranks high in the estimation of the beginner. It is, however, one of the purposes of this article to show that, although but very few countries present a more attractive appearance to the novice, the more advanced philatelist will find these few short series well worthy of his careful attention.

Fig. 1.

Moens tells us that the first issue appeared in May 1879, and he states that the stamps (Fig. 1) were printed on laid paper showing the undulatory watermark reproduced as Fig. 2, and were perforated 13. These particulars have been copied into all subsequent catalogues, but will be found to be both insufficient and inaccurate. It must first be pointed out that all normal specimens are on *horizontally* laid paper, and that the watermark, covering more than one stamp, runs in the same direction as these lines, with the result that it is frequently somewhat difficult to detect.

Fig. 2.

Then instead of the plain 13 perf., one of the most curious arrangements known was brought into use for this issue, the

setting of the horizontal rows being alternately 9½ and 12, the vertical rows being always 12½. It follows as a matter of course that each value is found perf. 9½ x 12½ x 12 x 12½ and 12 x 12½ x 9½ x 12½.

For the beginner it may be pointed out that the only type difference between this and the next issue is to be found in the last word of the lower inscription, which in this case reads CAHT (cent) for the lower values and ⊂ PAHK (franc) for the higher ones. The design of the values in francs is slightly different, the scrolls on both sides of the shield are replaced by cartouches bearing the value, and the cancellation panel at the bottom is not quite so plain. The stamps also are bi-coloured.

20c., ultramarine	1fr., yellow	and black
25c., brown	3fr., dark green	,,
30c., orange	5fr., dark blue	,,
40c., carmine pink	10fr., lilac	,,
50c., dark green	20fr., grey	,,
80c., dull purple	50fr., orange brown	,,

Larger size, with figures in the angles, and perforated 13½:

100 francs, blue and black.

As in the case of the postals, the second issue was occasioned by the change of currency from centimes and francs to stotinki and leva, though it may be remarked *en passant* that no higher value than 1 leva has yet been noted, so that in all probability the little used higher values were not superseded.

The date of the second issue is given as 1883, but there are varieties possessing characteristic features of both emissions to be chronicled before passing on to it.

The first variation is a combination of the earlier type with the later perf., of 12 x 12½.

As yet only the 50c., dark green, can be listed, and it is found both horizontally and vertically laid. As will presently appear, provisional use was made some years later of a remainder of the 25c., and 80c., and a specimen of this latter value, overprinted, has been found with this combination, so it may possibly exist in its primitive condition. It is, however, more probable that one or more imperforate sheets were found and submitted to the machine then in use.

The second variation is the combination of the later type with the earlier peculiar perforation. Only the lowest value has yet been found, and it is on horizontally laid paper:

10 stotinki, grey, perfs. 9½ x 12½ x 12 x 12½ and 12 x 12½ x 9½ x 12½.

As already stated, the essential difference constituting the second emission is found in the last word of the inscription, which now reads CTOT for the lower values and an unpresentable combination of four characters for the highest. An interesting point just noticed is that the lowest value, which we have already encountered, has a colon after the inscription, whereas a full stop appears on all the others. This variation in type, in conjunction with the character of the last variety listed, shows plainly that the 10st., value was required and issued before the others.

The stamps of this issue are printed on the same laid watermarked paper, but the lines are as often found vertically as horizontally (except in the case of the 15st., which is only known vertically laid); the perforation is 12 x 12½.

10st., grey	20st., pale blue	1 leva, black
15st., black	50st., dark green	and yellow.

Six years after the currency change the supply of the 10 and 20 st., became exhausted, so recourse was had to remainders of the first issue. Sheets of the 25c., and 80c., had their original values cancelled by black bars, and the new denominations, in figures and in words, were printed on the bottom labels. According to Moens these two provisionals were issued on June 8th, 1889, and were superseded in the same year by the third regular issue. A fairly considerable number must, however, have been used, and, with a single exception, all those seen by the compiler and the writer have conformed in all respects to the peculiarities of the earliest emission. The exception, already discussed, is a copy of the higher value with the regular perforation of the second issue.

All are on horizontally laid, watermarked, paper, and the varieties are:

10 st., on 25c., brown, perf. 9½ x 12½ x 12 x 12½ and 12 x 12½ x 9½ x 12½.
20 st., on 80c., dull purple " " "
" " " perf. 12 x 12½.

Fig. 3.

For the third issue the whole design of the lower values was redrawn, but the new type is much inferior to the old one. The chief facial differences are the addition of two tablets containing the value, and the substitution of more florid tracery at the sides of the shield. (Fig. 3.) For the highest value the lion has been redrawn and the crown altered, the result being an improvement. In other respects there have been equally great changes, for the paper employed is no longer laid but wove, and there is no watermark; furthermore, there is a long sequence of perforations, as will be seen by the table below in which all the known varieties are listed. No specimens of the 15st., and 40st., have yet been seen, and it is quite possible that they do not exist.

	10½	11	11½	12	12 x 12½	12½ x 12	12½	13	13½
10st., grey	x	x	x	x		x	x	x	x
15st.									
20st., blue	x	x	x	x			x	x	
30st., orange ...			x						
40st.									
50st., dull green ...	x		x	x	x	x	x	x	
1l., yellow and black	x		x	x			x		

The two combinations given are the normal perforation of the preceding issue and its complement, but others are to be found, for the 10st., perf. 11½ x 10½, and the 50st., perf. 12 x 13, are in the possession of the writer.

The shade of the 20st., is not at all constant.

The current set, which is supposed to have been issued about 1894, is the plainest and simplest of all. There is no change in the design, which is somewhat coarsely printed on a fairly thick white wove, unwatermarked, paper, and all specimens seen are perforated 11½. Unfortunately, but little effort seems to be made in the direction of securing uniformity of colouring. The present list is:

10st., red-lilac; violet; purple.
20st., ultramarine; Prussian blue.
30st., yellow; vermilion.
40st., pink.
50st., pale green, deep green.
1l., yellow and black.

Perhaps the best rough method of distinguishing between the two issues is to note the thickness of the paper, comparison being made with the two lowest values which are differently coloured. It may also be worth mentioning that whereas the current 50st., is quite common that value in the earlier set perforated 11½ seems to be scarce.

It is, perhaps, worthy of notice that the lowest value retains throughout the colon in place of the full stop found on all the others.

AN OLD COLLECTOR, with notes by A.P.P.

The earliest Telegraphs of Ceylon.

In the Telegraph Chronicle for July reference was made to Mr. Stewart Wilson's "Ceylon Note" in which it was stated that other obliterations than "Colombo" are known on the Indian Telegraph stamps used in Ceylon. The following is a complete list of the obliterations which should be found:

Amaradhapura	Gampola	Matalle
Badulla	Jaffna	Nawalapitya
Batticaloa	Kalatura	Newera Ellia
Colombo	Kandy	Panadure
Galle	Manaar	Trincomallee.

J. H. LANE.

Philately as an Aid to Culture.

IV. IN THE SPHERE OF GEOGRAPHY.

PERHAPS nowhere can scientific philately be turned to better account than in the extension of one's geographical knowledge. Before this month is over, hundreds of young people will be sitting for the Cambridge local examinations, many of them desirous of obtaining a high position in the class lists, while some hope to become the proud possessor of one of the medals offered for distinguished answering by the Royal Geographical Society.

Now whether we treat this subject as a whole, or under its usual sub-divisions of physical, commercial, and political geography, it almost goes without saying that the observant philatelist holds a great advantage over his less favoured competitors. Especially will this be the case if as a beginner he has studied the information printed in so many Albums about the situation, leading features, acreage, population, and rulers of the several countries whose stamps he is collecting. Take for example the federation of Australia—one of the great events of this present year; yet thousands of people could not enumerate the colonies which have been linked together, or give their capitals; but the philatelist will know all about them. Many persons who think themselves well-educated would be puzzled if requested to name the Danish West Indies, or the states of Central America; but the stamp collector will tell them off upon his fingers. Much of what has been said in a previous article about modern history will be equally applicable to political geography. Savoy now forms two departments of France, yet the cross of Savoy is still as conspicuous upon current stamps of Italy as the lilies of France were once upon the royal arms of Great Britain. Ask the explanation of this, and the one who answers it is pretty sure to be a philatelist. In like manner the natural productions and the commercial relations of many countries have served as inspirations to the designers of their postage stamps. The eye of the collector is familiar with these, and the impressions thus made upon his mind are more likely to be lasting and of practical use when occasion requires than if he were depending upon an unaided effort of memory.

Closely allied with geography come the kindred sciences of ethnography and comparative philology. With regard to the former of these, what an interesting group of various types of mankind can be compiled from the pages of our Albums! Not to speak of the white races, we have the features of Asiatic nationalities depicted on the stamps of Holkar, Sirmoor, Johore, Japan, Persia, and Siam. The Dyak appears on emissions of Borneo and Labuan; the Malagasy on those of Diego Suarez. Within the African continent we have the Negus of Abyssinia; Arab types are found under Soudan and Zanzibar; natives of the Somali coast on labels of Obock and Djibouti; negroes are represented on various issues of Liberia; and yet other tribes on the stamps of Congo and Central Africa. Then in the western hemisphere we have pictures of the North American Indian, both male and female; the native beauty of Guatemala; and the peon of Uruguay; while the islands of the sea furnish specimens of their inhabitants upon the stamps of Hayti and the Sandwich Isles, of Tonga and Samoa.

Likewise in comparative philology a pleasurable field for investigation is thrown open to us. The student in this branch of research is aware that one of the first points of attack is the names of the lower numerals. Philately enables us to compare many of these not only in the Romance languages, but also in the Teutonic, Scandinavian, and Sclavonic groups. We must omit Oriental tongues, because the characters are unintelligible to most collectors; but it is instructive to turn to Polynesian dialects and observe their dissimilarity to European forms of speech.

A further interesting point may be noticed in the stamps of Hawaii, where such terms as *eono keneta*=six cents, *akahi dala*=one dollar, or *uku leta*=paid letter, show us in each case a pure native word used in combination with a borrowed and adapted word which is plainly suggestive of intercourse with America. A similar lesson may be drawn from the stamps of Tonga, only that the values *peni* and *silini* (penny and shilling) just as clearly indicate British auspices and influence.

EDWARD BELL, M.A.

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EDITORIAL.

BY way of preparation for the task of penning our last *causerie* we have been looking through our first, and we are now congratulating ourselves on having been able to perform that duty without experiencing an uncomfortable effusion of blood to the face. We believe that we have at least fulfilled our obligations, and certainly in one respect our expectations have been liberally exceeded. The more than kind manner in which we have been supported by our readers and received by our contemporaries has been most gratifying, and will always remain the best remembered feature of our conduct of this Journal. Collectors of the first rank in all four of the departments of philately with which we have concerned ourselves have united to produce a volume that must at the moment be regarded as unique in the field of philatelic journalism, and the best thanks of both Editor and Publisher are most heartily tendered to the generous writers who, by their contributions to the list we are so complacently printing at the commencement of this volume, have produced such an eminently satisfactory result.

In so far as our shortcomings are manifest to us, we feel most disappointment at the failure to provide those elementary articles for the novice in fiscal philately that we had intended to prepare. The excuse, however, is obvious: our space is very limited, and from the date of publication of our second number we have never been without more original matter of real value than we could possibly use. This is the only extenuation we can tender a certain section of our readers, and, whilst bidding them hope for more favourable treatment in future, we think that they will find several articles in the volume of permanent utility.

The article on Bulgarian fiscals appearing in this issue came to us in skeleton form early in the year from the writer of the articles entitled Austrian Mysteries, and he suggested that it should be put together in suitable form for publication under such a sub-heading as "An easy country for beginners."

* * * * *

We have said that this is our last discourse, for, most regretfully, we have to vacate our post and to usher in a successor. By virtue of the kindly relations established with so many readers we feel that a word of personal explanation is due, and this is readily supplied. It is well known to many of our friends that the work of editing this small journal, added to the already too heavy engagements of a very busy life has nigh proved to be the last straw, and having to decide on a lightening of the burden the most recent addition must be the first to fall. In this resolve we are greatly assisted by the fact that the right man for our somewhat peculiar position is ready and willing to occupy it, and in announcing that our charge is to be transferred to Mr. L. W. Fulcher we have only to point to his writings in this Journal to render any further introduction quite unnecessary.

By dropping this work we shall be more free to carry on the fiscal propaganda to which we have for so long been committed, and in view of the increasing demands for co-operation in such labours initiated by others in various countries, we feel that we can render better service in these other directions.

* * * * *

With regard to the medals for fiscals so frequently referred to of late, we have at last been informed that those not officially awarded have been placed at the disposal of M. Langlois, the member of the Jury who was especially deputed to examine the fiscal exhibits. When these have been presented our successor will doubtless find room for a final announcement.

Most of our contemporaries have been denouncing the practice of giving unofficial stimulants, the Paris Muddle of Medals, as it is termed, having served as text for some rather intemperately wholesale indictments. That there should be a great deal more care exercised by the authorities in accepting such gifts is clearly proven, and some way should be found of avoiding their bestowal in the absence of competition or very real merit. Would be donors should see to it that their gifts fairly supplement and strengthen the list of official awards, and those in charge of the arrangements should not hesitate to refuse medals that are accompanied by unwise conditions.

* * * * *

A work that is exciting much anticipatory interest is about to be published under the title of *A History of Railway Letter Stamps*. When we say that the compilation has been made by Mr. H. L'Estrange Ewen, and that it is stated that no expense has been spared to make the book one of the finest works on stamps yet published, it is to be expected that the subscriber who forwards his guinea to 32, Palace Square, Norwood, will have no reason to regret the outlay.

* * * * *

The next contribution from the Rev. E. Bell, M.A., will deal with philately in its religious aspect, and will probably be the most original and striking of the series.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS,

CURRENT IN 1900.

By G. W. J. Potter.

(Continued from page 86.)

THE latest comer in railway life, the Lancashire, Derbyshire, and East Coast, issues four stamps of similar value to the last named company, the size, colour, and design being, however, quite different. All are of one size and type, and bear control numbers at the top. The legend PRICE 1D appears in colour on a white shield set in a fancy frame.

L. D. & E. C.

Size 3.2 by 4.1 cm.

½d. Black on white, perf. 10.
1d. Blue " "
2d. Red " "
3d. Brown " "

To look at the present day stamps of the Manchester, South Junction, and Altrincham is to recall the first issues of the M. S. & L. (now G. C.), and the L. & Y., and practically to see the earliest designs of their stamps; the M. S. & L. being the pioneer of newspaper labels, which were first issued in 1855. As their usefulness became apparent, the other companies adopted the practice, and in their stamps we have almost the sole records of some of these early lines, a large number of them having been absorbed by their powerful rivals and neighbours. The stamps of the above three companies were all of the same design, the title and colour being altered for each line; the M. S. & L., was blue, the L. & Y., rose, and the M. S. J. & A., purple. The two others have long since changed the style and size, and the original design is only perpetuated by this small company. Upon an oval of white the figure of value appears in solid colour, the labels above and below looking somewhat like flags attached to an ornamental staff or pole; the whole design is executed in an heraldic manner, and shows much careful engraving. The One Newspaper stamp, following the precedent of the other companies, has the arms in a circle with the usual inscriptions. Vertical control numbers appear on each stamp.

M. S. J. & A.

Size of ½d. 3.4 by 4.8; of the others, 4.6 by 6.2 cm.

[½d.] Lilac on white, perf. 12.
1d. Purple " "
2d. Violet " "

(To be continued.)

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 86.)

THE following sub-issues are also to be found catalogued, but I am unable to obtain any accurate description of them.

(m.) 2 lbs. Orange, perforated.
3 lbs. " "

(n.) "Corn and coal business."
— green, perforated.

(o.) "Local prepaid parcel." Arms, "corners cut off."
2d. Green.

Railway Letter Fee Stamps.

The arrangement of the Letter Fee Stamps of this line has always presented considerable difficulty. The printers, Messrs. Bemrose, of Derby, appear to print a large stock of stamps, and then perforate and number a supply when required by the Company. Each *issue* is usually about 3000, but sometimes it is almost impossible to distinguish between two consecutive issues. The numbering is consecutive throughout. Thanks to Mr. Ewen, who kindly allowed me to supplement my own knowledge of the subject with a view of his magnificent private collection, I am able to give a very fairly accurate list of the different varieties of printings of this line, although much further information on the subject will doubtless be found in his forthcoming work on Railway Letter Fee Stamps.

With regard to the first issue the earliest impressions were in a much deeper colour, No. 457 being the lowest I have seen in the normal shade. The value—2d.—is, of course, the same throughout.

Colour.	Perf.	Size of Controls in mm.	Probable range of control numbers.
Green	10	4½	1— 6.000
Dull green	11	4½	6.001—18.000
Green	11	5	18.001—18.600
"	10	5	18.601—24.000
Yellow green	11	4½	24.001—30.000
"	10	4½	30.001—33.000
"	11	4½	33.001—42.000
"	10	4½	42.001—45.000
"	11	4½	45.001—48.000
Green	10	4½	48.001—51.000
"	10	4½	51.001—54.000
Dull olive green	10	5	54.001—60.000
" "	10	4½	*60.001—66.000
Yellow green	10	4½	
Green	10	4½	
Yellow green	11	4½	66.001—72.000
Bright green	10	5	72.001—78.000
Green	10	4½	78.001—90.000
Dull olive	10	4½	90.000— still [current.

*This issue consisted of a number of remainders of various printings which were all mixed up and numbered in any order.

(To be continued.)

UNITED STATES TELEGRAPHS.

LAST month we noticed editorially the monograph dealing with the stamps and franks of the U.S. Telegraph Cos., compiled by Mr. Joseph B. Rich, and we have now to chronicle the additions which he makes to the lists of varieties already catalogued.

BALTIMORE AND OHIO. Mr. Rich states that all the values engraved by the American Bank Note Co., were first issued without control numbers, so this adds to our publisher's list:

Type 350.

25 cents, orange, no control.

Of the Kendall Bank Note Co., printing, all values are listed on both thick and thin paper, and the 1 cent green is said to have been found on an *oiled* paper.

Under A. Hoen and Co., the addition is made of the 10 cents, brown, on paper watermarked with the paper-maker's name.

CALIFORNIA. Mr. Rich supplies a missing date: 1872. No value, green and red, perforated.

COLUSA LAKE AND MENDOCINO CO. In our publisher's catalogue the single value given is listed as imperf., but Mr. Rich, who chronicles two denominations, states that they were issued in books showing ten stamps to a sheet, two horizontal rows of five, and perforated between but not around, so that eight are perforated on three sides and two on two sides only. When sold the stamps were overprinted with the initials of the superintendent—P.L.W.— in blue:

Type 354.

5 cents, black, blue overprint.
10 " " " "

NORTHERN NEW YORK TELEGRAPH CO. This title does not appear in our catalogue so we reproduce the whole of the paragraph, and if Mr. Rich will kindly lend our publisher a specimen, the type shall be illustrated in a subsequent number.

"Practically nothing is known of this company, except that we have some stamps bearing the name, and that the company had 7 offices and 7 employees, 25 miles of poles and 25 miles of wire. I have not been able to find from what point to what other point these 25 miles of wire extended. We presume that it was in operation in 1894, as will appear from the inscription on the stamps. The design consists of an upright rectangle made up of series of vertical and horizontal lines. Within this rectangle is a circle bearing a shaded five-pointed star. Above, in two lines which overlap each other, "NORTHERN NEW YORK", below, in a white label running diagonally, the word 'TELEGRAPH;' and beneath the right hand corner of this label, in white letters upon a shaded ground, "Co." The stamp occurs in two colours, one a gray green and the other blue. The gray green is surcharged in Roman letters 'FRANK 1894'; the blue one is surcharged in much larger type '10.'"

PACIFIC MUTUAL CO. To the small list of varieties Mr. Rich adds:

Type 358.

1 cent, slate on white.

It is interesting to read that although the Company had 15 offices in operation and owned 1,272 miles of wire, nothing is known of it except that it issued stamps, and that none of these stamps have ever been seen in used condition.

PACIFIC POSTAL TELEGRAPH CABLE CO. A 25 cents, vermilion, has to be added, and sets are known with and without red controls.

Type 359.

Type 364.

POSTAL TELEGRAPH CABLE CO. Type similar to No. 364 in our publisher's catalogue but title altered to above.

The 1896 stamp listed under heading of Postal Telegraph Co., is the first of this type, and Mr. Rich adds:

1897. No value, violet-brown.
1898 ?
1899. Orange-brown.

TELEGRAPH CHRONICLE.

Great Britain. Mr. Oswa'd Marsh makes the following notable additions to the already long list of stamped forms:

1875. 1/- Teleg. Die 2 (M. & H.), 25/3/76, imperf.
" 4 " 15/10/75 "
1881. 1/- Post. Die 10 (Harrison), 8/10/83, roul.
" 11 " 20/8/83, "
1885. 6d. (Harrison) Die 2, 25/9/85, imperf.
" " 4, 22/9/85 "
1888. 6d. (Mc.Corquodale) Imperf.:

Die 13, 11/1/89	Die 22, 27/11/91
" 18, 19/3/90	" 24, 2/5/92
" 20, 13/12/90	" 25, 15/5/93
" 22, 3/11/91	" 25, 12/7/93.

The same. Rouletted:
Die 26, 2/8/93, and 26/9/93.
1894. With 9 dot florets. Die 27, rouletted.

Orange River Colony. A South African correspondent of the *M.J.* sends the following list of stamps overprinted "V.R.I." and "T.F." or "A.T.," for use on telegrams:

T.F. on postals, 1d, purple; 6d., blue.
A.T. " 3d., blue; 1/- brown; 5/- green.
A.T. on fiscals, 10/- salmon; £1, lilac; £4.?

The first two of these with the raised stops overprint, and with the additions of the 3d., blue, and 1/- brown, were announced in our September issue.

Venezuela. The date of issue given in the catalogue is 1898, but we have recently seen copies cancelled in 1896 and 1897.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

ALSACE-LORRAINE. *Gerichtskosten. L'Ami* illustrates a stamp of a new series bearing a title signifying Law costs. It is very plain: value in large figures on a rayed ground, title arched above, and name in a straight line of block caps., below, white paper:

20pf., red and black, perf. 13½.

Basle. Mr. C. E. Hoffmann informs *La Revue* that the following stamps exist in the design described last February:

(a) Inscribed STEMPEL MARKE, and used for a considerable number of duties,

10c.; 20c.; 40c.; green.
50c.; 60c.; 1 fr.; 2 fr.; 3 fr.; 4 fr.; 5 fr.; light blue.
10 fr.; 15 fr.; 20 fr.; 30 fr.; light brown.

(b) Inscribed BORDEREAUX STEMPEL,

10c.; 20c.; 50c.; grey mauve, black figures.
1, 2, 3, 4, 5 francs ,, ,, red ,,
10 francs ,, ,, ? ,,

These two sets supersede all the fiscals of Basle.

Bosnia. We chronicled last year in *Stamps* a set of most extraordinary appearance but could only give the lower values, *L'Ami* now announces the following values but does not give the colours:

Kr. 2, 4, 5, 6, 8, 10, 12, 14, 16, 20, 24, 30, 40, 50

Brazil. Dr. Ramos informs *L'Ami* that the various new issues for tobacco, alcoholic liquors, boots, &c., are about to be withdrawn from circulation, and that a new series of the Southern Cross type is to replace them. It is stated that the values will be 20, 25, 40, 50, 60, 200, 400, and 500 reis, and that the stamps will be printed in green for use on home products and in red for imported goods.

Buenos Ayres. *Derechos de Piso.* The same journal has been shown the 40c., orange and red, and 4p., brown and red, of 1898, overprinted 1899, in red, across the middle.

The set for 1900 is the same as before with date changed:

40 centavos, blue
4 pesos, carmine rose
20 ,, brown.

Cape of Good Hope. We have seen half-a-dozen copies of the 1s., brown, of 1876, perf. 14, on quite bleuté paper. All were cancelled in Oct., 1886, and were printed on the wrong side of the paper.

Cuba. *Manifestos.* This is a discovery announced by *L'Ami*. The 75c., de peso, blue, of the 96-97 *Sello* set, with the above title printed above and outside the framé of the stamp.

Great Britain. *Inland Revenue.* We have found an unused copy of the 3d., lilac, with the 17 mm., anchor watermark. The stamp has been submitted to our publisher and he confirms this note.

Philippine Is. *Giro.* One of the missing values in our list on page 74 is supplied by Mr. D. Thomson who writes that he has seen a 2p. 40c., for 1900. The same collector has shown us a specimen of the 4 pesos of 1900, Type I, bearing an error in the range which reads 6000 à 6800p., instead of 5000 à 6000p. We cannot yet tell if all copies of this value and date contain this mistake, and if any reader possesses a copy properly inscribed we should be glad to see it.

Portugal. We chronicled most of the issues for this year in our April and July numbers, but the fuller lists now published in *L'Ami* enable us to add the following:

Contrib. Ind. Values 10 to 90 reis, brown; 100 to 900, claret; 1000 to 5000, grey; 10,000 to 20,000, orange.

Decima de Juros. 10 to 90 reis, lilac; 100 to 900, violet; 1,000 to 9,000, brick-red; 10,000 to 20,000, deep brown.

Espectaculos. 100 reis, brown and black.

Imposto do Sello. The values are the same as in the preceding set with the addition of two higher ones: 50,000 and 100,000 reis, brown.

Siam. We illustrate the type of what is believed to be the current issue of Land Tax described by Mr. Fulcher on page 28 of this volume.

Spain. *Giro. L'Ami* announces a change of type. Small rectangle: arms in a double oval, containing the range, title above, and value at bottom in single straight lines; printed in blue on white paper, perf. 14:

10, 25, 40, 50, centimos; 1, 2, 3, 4, 5, 7, 10, 20, 30, 40, 50, 75, 100, pesetas.

Sello. 1900. Of the type illustrated last October the following additional values are now listed:

1 p., green	7 p., brown-violet
2 p., lake	25 p., vermilion
3 p., blue	50 p., deep violet
4 p., lilac	75 p., red-brown
5 p., carmine	100 p., violet-brown.

Turkey. *? Receipt.* We have received from Mr. Cornish a stamp that is quite new to us:

Rectangle measuring 36 by 27 mm.: sign manual of the Sultan (two signs) in an oval in the centre of a diapered pattern; value in Turkish figures in ovals at the sides; Turkish inscriptions above and below. Printed in colour on white wove paper:

20 paras, lilac on white, perf. 13½.

The stamp is affixed to a piece of paper with a copy of the common 10 paras, black on orange, receipt stamp, type No. 13515 in Moens' catalogue.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. December, 1900.

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PRELIMINARY ANNOUNCEMENT.

Re

"MORLEY'S PHILATELIC JOURNAL."

15, BROWNHILL GARDENS,

CATFORD, LONDON, S.E., ENGLAND.

December, 1899.

DEAR SIR (OR MADAM),

I have much pleasure in informing you that the New Year will witness the birth of a monthly philatelic journal of novel character, intended to be of service to collectors of postage, revenue, telegraph and railway stamps.

The ever increasing number of those who are devoting their attention to these last three sections, renders it highly necessary that a periodical publication should be available for the purposes of recording discoveries, of disseminating information, and of providing a common ground on which collectors may meet for the interchange of ideas and the discussion of matters pertaining to their hobby.

This new venture is the legitimate outcome of sundry other enterprises that I have brought to successful issues, but although I shall publish it and the advertisement pages will contain my own announcements only, the paper will be conducted on perfectly independent lines for the sole benefit of collectors, and without reference to the requirements of my business. To this end I have pleasure in announcing that I have secured the services of Mr. A. Preston Pearce as Editor of the journal, and this statement is the best guarantee that can be offered that everything will be made subservient to the true interests of philatelists.

Articles on *Postage Stamps* embodying the fruits of personal research will be a salient feature of the enterprise, and interesting items for this department conveying special information will be gladly published, but no chronicle of new issues and discoveries will be given as this feature receives sufficient attention in other quarters.

On the other hand, "MORLEY'S PHILATELIC JOURNAL" will be the only paper published in the English language that will make a special effort to supply a thorough list of the new issues and discoveries in the domain of fiscals and telegraphs, and as these lists are of the greatest service to collectors, it is hoped that the hearty co-operation of all subscribers will be given in the endeavour to make them as complete as possible. Communications relating to this department should be addressed to the Editor, and, whenever possible, should be accompanied by the specimens. Every care will be taken of the latter, and due acknowledgment will be made of every such favour.

Promises of interesting contributions have been made by some of the best known collectors of the day, but it is a peculiar feature of revenue stamp collecting that there are many practically unknown devotees of the hobby who have long been quietly amassing and studying fiscals, and it is hoped to reach as many of these as possible, and to induce them to furnish contributions to the common stock of knowledge through these pages.

The first number will contain, *inter alia*, an account of an important discovery in the realm of telegraphs, some highly interesting information concerning certain stamps prepared in the last century for use in the British North American Colonies, and a careful review of the greatest philatelic work that has been issued in the New World.

I guarantee to produce twelve numbers during the year 1900, and have decided to fix the subscription rate at the nominal sum of 2/6, post free, per annum. Its continuance after that time has expired will depend on the amount of interest shown in the venture, as evidenced by the subscription list, and by the amount of assistance rendered to the Editor. I beg, therefore, to solicit your personal support of the venture, and I should highly esteem the favour of your influence in extending its sphere of usefulness.

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WALTER MORLEY.

Editorial Address—

A. PRESTON PEARCE,

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MUTLEY, PLYMOUTH, ENGLAND.

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	unused.	used.
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3d. blue, " "	—	5 0
6d. rose, " "	15 0	5 0
1/- orange, " "	—	5 0
1d. brown, perf. 14, vert. surch. in violet, reading down ..	—	6 0
6d. rose, " "	—	7 6
1/- orange, " "	—	7 6
6d. rose, perf. 14, slanting surcharge in violet	3 6	0 9
6d. rose, perf. 14, horizontal surcharge in violet	—	2 6
6d. rose, perf. 14, horizontal surcharge black	—	6 0
6d. rose, perf. 14, slanting surcharge black	—	4 0
Same Surcharge on fiscal stamps.		
1/- brown, perf. 14, surcharge black	—	10 0
1/- " " " violet	—	0 6
1/- grey, " " "	10 0	0 6
1/- brown, " " purple	—	5 0
1/- grey, " " "	5 0	0 4
1889. *Provisional on fiscals. Black Surcharge*		
1/- on 8/- yellow, perf. 14 ..	10 0	1 6
1/- on 9/- bistre, " ..	25 0	5 0
1/- on 7/- violet	—	1 6
1/- on 8/- yellow, short TF ..	—	4 0
1890. *Surcharge on postage.* TF **(Thin Capitals.)**		
1d. brown, perf. 14	20 0	10 0
3d. blue, "	25 0	0 6
6d. rose, "	10 0	1 0
1/- orange, "	30 0	7 6
6d. rose, " inverted surcharge	35 0	—
3d. blue, " error FT ..	—	30 0
July, 1890.		
6d. rose, perf. 14, small type TF	12 6	5 0
1891.		
1d. brown, perf. 14, large block capitals	3 0	0 4
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1d. brown, perf. 14, thin capitals	2 6	0 3
6d. rose, " "	—	20 0
1/- orange, " "	—	12 6
1d. brown, pair showing 2 types,	10 0	2 6
1895. TF *wide, with stop after* F		
6d. rose, perf. 14	—	0 4
6d. " variety with large stop ..	—	1 6
6d. " " without stop ..	—	5 0
1895. *With stops after* T & F		
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1/- " large stop after F ..	—	2 6
1/- " no stop after T ..	—	7 6
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Edited by A. PRESTON PEARCE.

* * * * *

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8 ,, bright green, perf. 13½, unused		3d.
16 ,, ,, ,, ,, ,,	..	4d.
1 tical, ,, ,, ,, ,,	..	9d.
2 ticals, ,, ,, ,, ,,	..	1/6

1899

8 atts, orange, perf. 14, used	..	2d.
32 ,, ,, ,,	..	4d.
1 tical, ,, ,,	..	4d.

LAW COURTS.—1898.

1 att, green, perf. 14, unused	..	3d.
1 att on 16 atts, green, ,,	..	3d.
Ditto, entire sheet of 25	..	5/3
1 att on 1 tical, green, unused	..	4/-

(Only 10 sheets printed of this latter surcharge.)

APPROVAL BOOKS.

In addition to the list of fresh approval books advertised in the April number, I have the following now ready. Each book contains a very fine selection of picked copies, moderately priced.

No.

234. United States. Revenues. Vol. 2, containing 2nd and 3rd issues, Proprietary, and the 1898 War Tax Series, &c.
235. United States. Revenues. Vol. 3., containing the private Match and Medicine Stamps, &c., also the revenues of California, Lousiana, Nevada, and Oregon.
236. English Railways (new issues), and the Cape Railways.
237. Great Britain, 1d., reds, (3 issues), with varieties of Cancellations and office numbers of Ireland.
238. Japanese Fiscals, including a fine range of shades, blocks and pairs of the engraved Bills, &c.
217. Colonial Postage, Vol 9. St. Christopher, St. Lucia, St. Vincent, Sarawak, Seychelles, Sierra Leone, &c.

FISCAL PUBLICATIONS.

WALTER MORLEY's Catalogue and Price List of the Stamps of Great Britain. The most complete published, embracing all varieties of Postage, Fiscal, Telegraph, College, Railway, Post Cards, Envelopes, Newsbands, Deed Stamps, Newspaper Tax, &c. The most reliable list of British Fiscals published with publisher's prices, Admiralty, Bankruptcy, Chancery, Consular, Customs, Foreign Bills, Judicature, Life Policy, Patent, Sea Policies, Transfer Duty, Municipal Stamps, &c. &c., and the Special Varieties for Scotland, Ireland, and the Isle of Man, .. post free 2/6

WALTER MORLEY's Catalogue and Price List of the Revenue Stamps of the British Colonies, an invaluable work of reference to any Philatelist. The lists of perforations and watermarks have been carefully revised and verified, and all varieties in stock when published are priced .. 2/6

LUNDY's Catalogue of Revenue Stamps of Germany and Switzerland 1/6

Wülburn's Catalogue of the Revenue and Telegraph Stamps of the German States post free 2/1

Wülburn's Catalogue of the Revenue Stamps of Austria, and Balkan Countries, *(Wülburn's works are in German.)* post free 2/1

Handbook of the Revenue Stamps of Great Britain and Ireland, by Fred. Geo. C. Lundy ... .. post free 1/6

The embossed Deed Stamps of Great Britain (Part I.) containing the stamps used during the reigns of William and Mary, Queen Anne, and George I. .. 3d.

The Fiscal Philatelist and Revenue Stamp Guide, containing 176 pages of solid reading matter, and catalogue of the fiscals of several countries (priced), &c., the most interesting being TELEGRAPH STAMPS OF CEYLON, REVENUE STAMPS OF PERU, illustrated, with map shewing districts of the local surcharges, REVENUES OF PERSIA, AND JAPAN, IRISH DUTY STAMPS, PORTUGAL REVENUES, &C., Vol. I, 1892, bound in Cloth, price of the few copies left is now raised to .. 7/6

REVENUE STAMPS OF THE UNITED STATES. An Historical Reference list compiled by Geo. L. Toppan, H. E. Deats, and Alex. Holland, a committee of the Boston Philatelic Society, over 400 pages royal octavo, post free in United Kingdom .. 13/9

HISTORIQUE DES PAPIERS TIMBRÉS ET DES TIMBRES FISCAUX MOBILES DE LA FRANCE—Depuis leur origine jusquá nos jours, by A. Guenin, (with 67 illustrations) post free 1/-

WALTER MORLEY's Catalogue and Price List of the Telegraph Stamps of the World, with about 400 illustrations of all the principal varieties and types, (by special permission of the Board of Inland Revenue). The Edition is limited, printed on one side of the paper only, and well bound in cloth 5/-

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

POSTAGE PUBLICATIONS.

WALTER MORLEY'S Catalogue and Price List of the Stamps of Great Britain. The most complete published, embracing all varieties of Postage, Fiscal, Telegraph, College, Railway, Post Cards, Envelopes, Newsbands, Deed Stamps, Newspaper Tax, &c., &c., 190 pages, listing over 6000 varieties, 2/6.

HANDY POCKET ALBUM, systematically arranged for the collection of varieties for reconstructing a sheet of the Postage Stamps of Great Britain. Each Album contains 20 pages, with spaces for the 240 stamps necessary for each sheet, 3d. each, 2/6 per dozen.

THE BRITISH EMPIRE POSTAGE STAMP ALBUM. The arrangement of the pages is in accordance with the MOST ADVANCED AND MODERN IDEAS OF SPECIALISM, at the same time the system of designated detached spaces, with accompanying letterpress, and corresponding numbers on the opposite side, renders the work equally suitable for the less experienced collector. All varieties of watermark and perforation are of course fully provided for, plate numbers, in the case of Great Britain, being included. The insertion of a very large number of blank pages permits of the optional inclusion of entire plates, new issues, postal fiscals, or any other varieties, at the discretion of the collector. Oblong quarto 12¼ by 9 inches, in 2 volumes, strongly bound in Turkey Morocco, (cloth sides, gilt edges), a few copies left, reduced to 21/- the two volumes, carriage extra, (Great Britain post-free 2/- extra).

HISTORY OF BRITISH POSTMARKS. With 350 illustrations and a List of Numbers used in Obliterations, by J. H. Daniels, 2/6, by post 2/9.

A HISTORY OF THE ADHESIVE STAMPS OF THE BRITISH ISLES. Available for Postal and Telegraph purposes, compiled from Official Sources by Hastings E. Wright and A. B. Creeke, jun., with 12 plates of Photo Mezzotype Illustrations, and 26 plates of Diagrams. This work is the most complete History of the Stamps of our own Country that has ever appeared, and consists of about 260 pages, Imperial 8vo. The text contains numerous illustrations of watermarks, marginal inscriptions, &c. in facsimile in addition to the plates. The edition is limited to 600 copies, of which a large number has been reserved for presentation copies and members of the London Philatelic Society. Published by the London Philatelic Society, price 24/-, post free 24/6, abroad 25/-

I have a few copies each on sale of the London Society's Works as under—
INDIA AND CEYLON—with plates 25/-
Part I. BRITISH COLONIES IN AFRICA—with plates 14/-

POSTAGE STAMPS AND THEIR COLLECTION, a practical handbook for Collectors, by O. Firth, profusely illustrated, published by "The Bazaar" office, cloth gilt, 3/6, post free 3/9.

THE BAZAAR PHILATELISTS' SUPPLEMENT, the first three numbers published during season 1894-95, containing many interesting illustrated articles by well known Philatelists, the three numbers 1/6.

MESSRS. STANLEY GIBBONS' 1900 CATALOGUES. Part 1. British Empire, now ready, 2/3 post free. Part 2. Other Countries—*in the press*—2/3 post free.
(Orders booked and catalogue forwarded as soon as published.)

All Publications and Albums of Messrs. STANLEY GIBBONS, Limited, can be supplied at Publishers' prices.

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

DEALER IN POSTAGE, FISCAL, AND TELEGRAPH STAMPS.

GOLD MEDAL, PARIS EXHIBITION, 1894; The Highest Award for Fiscals.

SILVER MEDAL, PARIS EXHIBITION, 1892.

SILVER MEDAL, LONDON EXHIBITION, 1897; for best Collection of Foreign Telegraph Stamps.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by A. PRESTON PEARCE.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. I. No. 7. **Subscription 2/6 per annum, post free.** **JULY, 1900.**

ORANGE FREE STATE

OVERPRINTED

V. R. I.

½d., orange	...	4d.
1d., violet	...	6d.
2d., violet	...	9d.
3d., pale blue	...	1/6
3d., dark blue	...	2/-
4d., blue	...	3/-
6d., blue	...	3/-
1/-, brown	...	7/6

A small consignment of these stamps *in mint condition* offered for sale at above low prices.

Pairs and blocks at same rate, subject to being in stock at the price on receipt of order.

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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POSTAGE.

PRICE

Hong Kong, 12 cents, blue, CC, unused ... 8d.
France, 2 francs, brown on pale blue, unused 2/-
Great Britain, 1d., red brown, p. 14, large crown, bleuté unused 2/6
Great Britain, 1d., pink on buff, O.H.M.S. (Official Envelope) entire, used ... 2d.
Great Britain, ½d., *green, Army Official*, unused ... ... each 2d.
per dozen 1/6
Wei-Hai-Wei, 5c., green, (the first stamp issued locally on British occupation) unused 5/-
St. Lucia Steam Conveyance Co., set of 3 imperf. (1d., blue, 3d., lilac-rose, 6d., violet), unused 2/6
Transvaal Express Company, ½d., blue, (Nylstrom); 1d., green (Marabastad); 1d., rose (Pretoria); ½d., white, Unpaid. Set of four imperf., unused 2/6

RARE POSTAGE.

Orange Free State, Commando Brief, "Franko," black on yellow, used ... 50/-
Cyprus, ½ piastre, provl., black on green, type 2 of the surcharge, but WATERMARK CC, a superb used copy with perfect colour seldom seen in this stamp 50/-
Magdalena, 1867, 20 centavos, blue, mint unused copy 20/-

CHINA POSTAGE.

1897. Japan printing:
2c., orange red ... ... 1d.
10c., green ... ... 2d.
1898. London printing:
½c., brown ... ... 1d.
1c., ochre ... ... 1d.
2c., scarlet ... ... 1d.
4c., brown ... ... 1d.
5c., salmon ... ... 1d.
10c., green ... ... 2d.
20c., brown lake ... ... 4d.
30c., red ... ... 6d.
50c., green ... ... 10d.
(All used)

POSTAGE AND REVENUE.

KISHENGARH (Indian Native State).

½ anna, rose, imperf., unused ... ... 3d.
½ " " pin perf., " ... ... 3d.
½ " blue, imperf., " ... ... 6d.
½ " " pin perf., " ... ... 6d.

FISCAL POSTALS.

HONG KONG.

	Unused.	Used Postally.
3c., orange, CC, perf. 15 x 15½	1/6	—
3c., " " perf. 14 ...	4/-	4/-
2c., grey, wmk. CC ...	7/6	50/-
2c., lilac, " CA ...	1/-	2/6
3c., " " CC ...	6d.	2/6
3c., " blue paper ...	—	3/6
2c., rose, postage, surcharged S.D. —		50/-

RAILWAYS.

CAPE OF GOOD HOPE.

PRICE Unused.

Cape Town Railway.

1867. 4d., black and blue, on white, imperf. 5/-
6d., " " " " 6/-
7d., " " " " 7/6
1868. 3d., black and green, on white, imperf. 4/-
5d., " " " " 5/-

Cape Railway Services.

1876. 2d., black and grey, on white, perf. 7/6
pair *tête-bêche* 20/-
1877. 1d., black and green, on white, perf. 3/-
3d., " " " " 3/-
1882. 1d., black and bright green, perf. 2/6
2d., " " " " 3/-
3d., " " " " 7/6

For the importation when current of these stamps, now very rare, collectors are indebted to M. Moens.

PRICE

Natal Railways:—3d., lilac, 6d., blue, 1/-
lilac-rose, unused, set of 3 ... 3/-

Victoria Railways:—1d., black on green, 2d., black on white, 3d., black on blue, wmk. V and crown, unused, set of 3 1/-

TELEGRAPHS.

PHILIPPINES.

A special purchase, from a Spanish correspondent, of a small stock of used Telegraphs, enables me to offer cheaply:

5 pesos, pale blue, 1880, (catalogued 4/-) 9d.
25c., bronze green, 1886, (catalogued 2/6) 1/-
1 peso on $2\frac{4}{8}$c., blue, large sur. (catd. 2/6) 9d.
1 " " " " small " (catd. 1/6) 6d.
25c., brown, postage, surcharged YTG for Telegraph (? local) use, (uncatalogued) 1/6

HONDURAS.

Entire unused Telegraph Forms:
2 reales, black on white 3/-
2 " " yellow 10/-
4 " " " 5/-
6 " " " 15/-
7 " " " 20/-

WANTED TO PURCHASE.

Provisional War Issues of Orange Free State and Transvaal, either Postage, Fiscal, or Telegraph.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

FISCALS.

TRANSVAAL.

1874. USED.

6d., red, on blue, imperf.	1/6
1/- ,, green, ,, ...	2/-
1/6 black, on yellow, imperf. ...	3/-
2/- red, on white, ,, ...	2/-

1877. Overprinted **V. R. TRANSVAAL,** in black:

6d., red, on blue, imperf.	1/-
1/- red, on green, ,, ...	7/6
1/6 black, on yellow, ,, ...	1/-
2/- red, on white, ,, ...	1/-
5/- black, on orange, ,, ...	2/-
10/- black, on green ,, ...	3/-
£1 black, on rose, ,, ...	5/-
£2 black, on white, ,, ...	10/-
£5 black, on blue, ,, ...	80/-

1878. Red overprint:

1/- black, on blue, imperf.	1/6

1884.

£5, blue, on white, perf. 12. ...	60/-

1878. New type, head of Queen:

6d., rose, perf. 14½	6d.
6d., lilac rose, perf. 14½	2/-
1/- blue, ,, ...	9d.
1/6 green, ,, ...	7/6
1/6 sage green, ,, ...	5/-
2/- brown, ,, ...	1/-
2/6 vermilion, ,, ...	1/-
5/- green, ,, ...	1/6
10/- slate, ,, ...	4/-
£1 yellow brown, ,, ...	1/6
£2 black, ,, ...	20/-

My stock of all the above issues is getting very short.

REVENUE PROOFS.

UNITED STATES.

20 dollars, blue and black, imperf. ...	15/-
25 ,, green and black, ,, ...	15/-

BRAZIL.

No value, orange, 1st issue, imperf. ...	1/-
,, green, ,, ,, ...	1/-

Pairs and blocks at same rate.

7 Proofs by American Bank Note Co., (on one sheet). 2 types Brazil, no value, 200, 400, and 600 reis, Brazil, and two 5 cent Coupon Stamps; very fine, and *mint* state, price 15/-

LOCAL STAMPS.

NORWAY.

Entire sheet of 100 Throndhjems Bypost, brown, imperf., no stops (catalogued 2/- each), mint condition, price £2.

Entire sheet of 100 Throndhjems, ½sk., blue, perf. (catalogued 6d., each), mint, price 15/-

POST CARDS.

ORANGE FREE STATE.

MINT UNUSED.

1884. 1d., orange.

1891-99. With ½d., red brown adhesive, surcharged with arms, KAART 24 mm., long, no stop. Ditto, with stop, dotted lines for address, and the surcharged arms of a different type. Ditto, KAART 31 mm., long, arms without flags.

1892. With 1½d., surcharged on 2d., adhesive, VRIJSTAAT 16 mm., long.
Ditto VRIJSTAAT 22 mm.
The set of 6 varieties, 10/-

Several of above are *very scarce* and are unpriced in the Catalogues; only a few sets for sale.

LADYSMITH SIEGE POST CARDS.

Type 1.
Unstamped, red on white, "UNION POSTALE," cancelled "Ladysmith Feb. 1900."

Type 2.
Unstamped, red on white, UNION POSTALE unused. NATAL

Type 1 was from an early printing, and type 2 was in use at the time of the Relief.

PRICE. Type 1, 5/- each.
,, 2, 1/6 ,,

GREAT BRITAIN.

½d., brown, on white, reply.
½d., ,, buff, large size.
½d., ,, ,, ,, reply.
1d., carmine, on buff, large size.
1d., ,, ,, ,, reply.
The set of 5, unused, price 9d.

(Postage abroad extra on Cards.)

APPROVAL BOOKS.

In addition to the list of fresh approval books advertised in our preceding numbers I have the following now ready. Each book contains a very fine selection of picked copies, moderately priced.

No.

218. Colonial Postage, Vol. 10. Sudan, Tasmania, Tobago.
219. Colonial Postage, Vol. 11. Tonga, Trinidad, Turks Is., Uganda, Virgin Isles, and Western Australia.
243. Colonial Postage, Vol. 12. Victoria, Zanzibar and Zululand.
239. Great Britain Postage, blocks and pairs of 1d., red, 1841, and single copies arranged for plating.
240. Ceylon Telegraphs.
241. Austrian Telegraphs.

WALTER MORLEY, 16, BROWNHILL GARDENS, CATFORD, S.E.

POSTAGE PUBLICATIONS.

WALTER MORLEY'S Catalogue and Price List of the Stamps of Great Britain. The most complete published, embracing all varieties of Postage, Fiscal, Telegraph, College, Railway, Post Cards, Envelopes, Newsbands, Deed Stamps, Newspaper Tax, &c., &c., 190 pages, listing over 6000 varieties, 2/6.

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HISTORY OF BRITISH POSTMARKS. With 350 illustrations and a List of Numbers used in Obliterations, by J. H. Daniels, 2/6, by post 2/9.

A HISTORY OF THE ADHESIVE STAMPS OF THE BRITISH ISLES. Available for Postal and Telegraph purposes, compiled from Official Sources by Hastings E. Wright and A. B. Creeke, jun., with 12 plates of Photo Mezzotype Illustrations, and 26 plates of Diagrams. This work is the most complete History of the Stamps of our own Country that has ever appeared, and consists of about 260 pages, Imperial 8vo. The text contains numerous illustrations of watermarks, marginal inscriptions, &c. in facsimile in addition to the plates. The edition is limited to 600 copies, of which a large number has been reserved for presentation copies and members of the London Philatelic Society. Published by the London Philatelic Society, price 24/-, post free 24/6, abroad 25/-

I have a few copies each on sale of the London Society's Works as under—
INDIA AND CEYLON—with plates 25/-
Part I BRITISH COLONIES IN AFRICA—with plates 14/-

POSTAGE STAMPS AND THEIR COLLECTION, a practical handbook for Collectors, by O. Firth, profusely illustrated, published by "The Bazaar" office, cloth gilt, 3/6, post free 3/9.

THE BAZAAR PHILATELISTS' SUPPLEMENT, the first three numbers published during season 1894-95, containing many interesting illustrated articles by well known Philatelists, the three numbers 1/6.

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(Orders booked and catalogue forwarded as soon as published.)

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WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

DEALER IN POSTAGE, FISCAL, AND TELEGRAPH STAMPS.

GOLD MEDAL, PARIS EXHIBITION, 1894; The Highest Award for Fiscals.

SILVER MEDAL, PARIS EXHIBITION, 1892.

SILVER MEDAL, LONDON EXHIBITION, 1897; for best Collection of Foreign Telegraph Stamps.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by A. PRESTON PEARCE.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. I. No. 8. **Subscription 2/6 per annum, post free.** **AUGUST. 1900.**

BOER OCCUPATION OF NATAL.

Transvaal stamps used at Dundee, Natal, in November 1899:—

½d., green, ... 25/-
1d., red and green, 15/-

(The ½d., and 1d., stamps were *authorised* for use from Pretoria.)

Only a few copies for sale.

A few used V.R.I., stamps and post-cards, and a small consignment of V.R.I. Transvaals are also on sale.

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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POSTAGE.

	PRICE
Hong Kong, 12 cents, blue, CC, unused ...	8d.
France, 2 francs, brown on pale blue, unused	2/-
Great Britain, 1d., red brown, p. 14, large crown, bleuté, unused	2/6
Great Britain, 1d., pink on buff, O.H.M.S. (Official Envelope) entire, used ...	2d.
Great Britain, ½d., *green, Army Official,* unused ... ... each	2d.
per dozen	1/6
Wei-Hai-Wei, 5c., green, (the first stamp issued locally on British occupation) unused	5/-
St. Lucia Steam Conveyance Co., set of 3 imperf. (1d., blue, 3d., lilac-rose, 6d., violet), unused	2/6
Transvaal Express Company, ½d., blue, (Nylstrom); 1d., green (Marabastad); 1d., rose (Pretoria); ½d., white, Unpaid. Set of four imperf., unused	2/6

RARE POSTAGE.

Orange Free State, Commando Brief, "Franko," black on yellow, used ...	50/-
Cyprus, ½ piastre, provl., black on green, type 2 of the surcharge, but WATERMARK CC, a superb used copy with perfect colour seldom seen in this stamp	50/-
Magdalena, 1867, 20 centavos, blue, mint unused copy	20/-

CHINA POSTAGE.

1897. Japan printing:	
2c., orange red	1d.
10c., green	2d.
1898. London printing:	
½c., brown	1d.
1c., ochre	1d.
2c., scarlet	1d.
4c., brown	1d.
5c., salmon	1d.
10c., green	2d.
20c., brown lake	4d.
30c., red	6d.
50c., green	10d.

(All used.)

SAMOA POSTAGE.

5d., red, perf. 11, used	6d.
½d., green, ,, ,, unused	2d.
1d., brown, ,, ,, ,, ...	4d.
½d., green, provl. govt.	3d.

FISCAL POSTALS.

HONG KONG.

	Unused.	Used Postally.
3c., orange, CC, perf. 15 x 15½	1/6	—
3c., ,, ,, perf. 14 ...	4/-	4/-
2c., grey, wmk. CC ...	7/6	50/-
2c., lilac, ,, CA ...	1/-	2/6
3c., ,, ,, CC ...	6d.	2/6
3c., ,, blue paper ...	—	3/6
2c., rose, postage, surcharged S.D.	—	50/-

RAILWAYS.

CAPE OF GOOD HOPE.

	PRICE Unused.
Cape Town Railway.	
1867. 4d., black and blue, on white, imperf.	5/-
6d., ,, ,, ,, ,,	6/-
7d., ,, ,, ,, ,,	7/6
1868. 3d., black and green, on white, imperf.	4/-
5d., ,, ,, ,, ,,	5/-
Cape Railway Services.	
1876. 2d., black and grey, on white, perf.	7/6
pair *tête-bêche*	20/-
1877. 1d., black and green, on white, perf.	3/-
3d., ,, ,, ,, ,,	3/-
1882. 1d., black and bright green, perf.	2/6
2d., ,, ,, ,, ,,	3/-
3d., ,, ,, ,, ,,	7/6

For the importation when current of these stamps, now very rare, collectors are indebted to M. Moens.

	PRICE
Natal Railways:—3d., lilac, 6d., blue, 1/- lilac-rose, unused, set of 3 ...	3/-
Victoria Railways:—1d., black on green, 2d., black on white, 3d., black on blue, wmk. V and crown, unused, set of 3	1/-

TELEGRAPHS.

PHILIPPINES.

A special purchase, from a Spanish correspondent, of a small stock of used Telegraphs, enables me to offer cheaply:

5 pesos, pale blue, 1880, (catalogued 4/-)	9d.
25c., bronze green, 1886, (catalogued 2/6)	1/-
1 peso on $2\frac{4}{8}$c., blue, large sur. (catd. 2/6)	9d.
1 ,, ,, ,, ,, small ,, (catd. 1/6)	6d.
25c., brown, postage, surcharged YTG for Telegraph (? local) use, (uncatalogued)	1/6

HONDURAS.

Entire unused Telegraph Forms:

2 reales, black on white	3/-
2 ,, ,, yellow	10/-
4 ,, ,, ,, ...	5/-
6 ,, ,, ,, ...	15/-
7 ,, ,, ,, ...	20/-

WANTED TO PURCHASE.

Provisional War Issues of Orange Free State and Transvaal, either Postage, Fiscal, or Telegraph.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

V. R. I.

Up to the time of writing there appears to have been at least three different printings on the Orange Free State stamps.

The stock of the first printing advertised in the last number was rapidly bought up and some 30 or 40 orders for same had to be returned. Further supplies are arriving by every mail and enquiries for same will receive prompt attention ; current prices will be quoted on application.

ORANGE FREE STATE.

WANTED TO PURCHASE.

Stamps of all the obsolete issues, used and unused, errors, and minor varieties.

Selections sent on approval (large or small) *with prices quoted* will receive prompt attention.

REVENUE PROOFS.

UNITED STATES.

20 dollars, blue and black, imperf. ... 15/-
25 ,, green and black, ,, ... 15/-

BRAZIL.

No value, orange, 1st issue, imperf. ... 1/-
,, green, ,, ,, ... 1/-
Pairs and blocks at same rate.
7 Proofs by American Bank Note Co., (on one sheet). 2 types Brazil, no value, 200, 400, and 600 reis, Brazil, and two 5 cent Coupon Stamps ; very fine, and *mint* state, price 15/-

LOCAL STAMPS.

NORWAY.

Entire sheet of 100 Throndhjems Bypost, brown, imperf., no stops (catalogued 2/- each), mint condition, price £2.
Entire sheet of 100 Throndhjems, ½ sk., blue, perf. (catalogued 6d., each), mint, price 15/-

POST CARDS.

ORANGE FREE STATE.

MINT UNUSED.

1884. 1d., orange

1891-99. With ½d., red brown adhesive, surcharged with arms, KAART 24 mm., long, no stop.
Ditto, with stop, dotted lines for address, and the surcharged arms of a different type
Ditto, KAART 31 mm., long, arms without flags.

1892. With 1½d., surcharged on 2d., adhesive, VRIJSTAAT 16 mm., long.
Ditto VRIJSTAAT 22 mm.
The set of 6 varieties, 10/-

Several of above are *very scarce* and are unpriced in the Catalogues ; only a few sets for sale

LADYSMITH SIEGE POST CARDS.

Type 1.
Unstamped, red on white, "UNION POSTALE," cancelled "Ladysmith Feb 1900." PRICE 5/-.

Type 2.
Unstamped, red on white, UNION POSTALE unused. PRICE 1/6. NATAL

Type 3.
Unstamped, red on white, arms smaller, and two figures only in lower right corner, unused. Price 2/6.

GREAT BRITAIN.

½d., brown, on white, reply.
½d., ,, buff, large size.
½d., ,, ,, ,, reply.
1d., carmine, on buff, large size.
1d., ,, ,, ,, reply.
The set of 5, unused, price 9d.

(Postage abroad extra on Cards.)

APPROVAL BOOKS.

In addition to the list of fresh approval books advertised in our preceding numbers I have the following now ready. Each book contains a very fine selection of picked copies, moderately priced.

No.
218. Colonial Postage, Vol. 10 Sudan, Tasmania, Tobago.
219. Colonial Postage, Vol. 11. Tonga, Trinidad, Turks Is., Uganda, Virgin Isles, and Western Australia.
243. Colonial Postage, Vol. 12. Victoria, Zanzibar and Zululand.
239. Great Britain Postage, blocks and pairs of 1d., red, 1841, and single copies arranged for plating.
240. Ceylon Telegraphs.
241. Austrian Telegraphs.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

PUBLICATIONS.

WALTER MORLEY's Catalogue and Price List of the Stamps of Great Britain. The most complete published, embracing all varieties of Postage, Fiscal, Telegraph, College, Railway, Post Cards, Envelopes, Newsbands, Deed Stamps, Newspaper Tax, &c., &c., 190 pages, listing over 6000 varieties, 2/6.

HANDY POCKET ALBUM, systematically arranged for the collection of varieties for reconstructing a sheet of the Postage Stamps of Great Britain. Each Album contains 20 pages, with spaces for the 240 stamps necessary for each sheet, 3d. each, 2/6 per dozen.

THE BRITISH EMPIRE POSTAGE STAMP ALBUM. The arrangement of the pages is in accordance with the MOST ADVANCED AND MODERN IDEAS OF SPECIALISM, at the same time the system of designated detached spaces, with accompanying letterpress, and corresponding numbers on the opposite side, renders the work equally suitable for the less experienced collector. All varieties of watermark and perforation are of course fully provided for, plate numbers, in the case of Great Britain, being included. The insertion of a very large number of blank pages permits of the optional inclusion of entire plates, new issues, postal fiscals, or any other varieties, at the discretion of the collector. Oblong quarto 12¼ by 9 inches, in 2 volumes, strongly bound in Turkey Morocco, (cloth sides, gilt edges), a few copies left, reduced to 21/- the two volumes, carriage extra, (Great Britain post-free 2/- extra).

HISTORY OF BRITISH POSTMARKS. With 350 illustrations and a List of Numbers used in Obliterations, by J. H. Daniels, 2/6, by post 2/9.

A HISTORY OF THE ADHESIVE STAMPS OF THE BRITISH ISLES. Available for Postal and Telegraph purposes, compiled from Official Sources by Hastings E. Wright and A. B. Creeke, jun., with 12 plates of Photo Mezzotype Illustrations, and 26 plates of Diagrams. This work is the most complete History of the Stamps of our own Country that has ever appeared, and consists of about 260 pages, Imperial 8vo. The text contains numerous illustrations of watermarks, marginal inscriptions, &c. in facsimile in addition to the plates. The edition is limited to 600 copies, of which a large number has been reserved for presentation copies and members of the London Philatelic Society. Published by the London Philatelic Society, price 24/-, post free 24/6, abroad 25/-

I have a few copies each on sale of the London Society's Works as under—

INDIA AND CEYLON—with plates 25/-

Part I.—BRITISH COLONIES IN AFRICA—with plates 25/-

POSTAGE STAMPS AND THEIR COLLECTION, a practical handbook for Collectors, by O. Firth, profusely illustrated, published by "The Bazaar" office, cloth gilt, 3/6, post free 3/9.

THE BAZAAR PHILATELISTS' SUPPLEMENT, the first three numbers published during season 1894-95, containing many interesting illustrated articles by well known Philatelists, the three numbers 1/6.

MESSRS. STANLEY GIBBONS' 1900 CATALOGUE. Part 2—Foreign Countries—now ready—2/3 post free.

ALBUM FOR COLONIAL REVENUE STAMPS. Vol. I, Antigua to India, with spaces for all known varieties up to date of publication, on specially thick paper, and well bound in dark green cloth (carriage abroad extra) 12/6.

New Edition. Whitfield, King, & Co.'s UNIVERSAL CATALOGUE OF POSTAGE STAMPS, including all new issues to March, 1900 (every stamp priced). 1/3 post free.

WALTER MORLEY's Catalogue and Price List of the Revenue Stamps of the British Colonies, an invaluable work of reference to any Philatelist. The lists of perforations and watermarks have been carefully revised and verified, and all varieties in stock when published are priced. 2/6.

LUNDY's Catalogue of Revenue Stamps of Germany and Switzerland, 1/6.

Wülburn's Catalogue of the Revenue and Telegraph Stamps of the German States, post free 2/1.

Wülburn's Catalogue of the Revenue Stamps of Austria, and Balkan Countries, post free 2/1.

(Wülburn's Works are in German.)

Handbook of the Revenue Stamps of Great Britain and Ireland, by Fred. Geo. C. Lundy, post free 1/6.

The embossed Deed Stamps of Great Britain (Part I.) containing the stamps used during the reigns of William and Mary, Queen Anne, and George I., 3d.

The Fiscal Philatelist and Revenue Stamp Guide, containing 176 pages of solid reading matter, and catalogue of the fiscals of several countries (priced), &c., the most interesting being TELEGRAPH STAMPS OF CEYLON, REVENUE STAMPS OF PERU, illustrated, with map shewing districts of the local surcharges, REVENUES OF PERSIA, AND JAPAN, IRISH DUTY STAMPS, PORTUGAL REVENUES, &c., Vol. I, 1892, bound in Cloth, price of the few copies left is now raised to 7/6.

REVENUE STAMPS OF THE UNITED STATES. An Historical Reference list compiled by Geo. L. Toppan, H. E. Deats, and Alex. Holland, a committee of the Boston Philatelic Society, over 400 pages royal octavo, post free in United Kingdom 13/9.

HISTORIQUE DES PAPIERS TIMBRÉS ET DES TIMBRES FISCAUX MOBILES DE LA FRANCE—Depuis leur origine jusquá nos jours, by A. Guenin, (with 67 illustrations), post free 1/-

WALTER MORLEY's Catalogue and Price List of the Telegraph Stamps of the World, with about 400 illustrations of all the principal varieties and types (by special permission of the Board of Inland Revenue). The Edition is limited, printed on one side of the paper only, and well bound in cloth. 5/-

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WALTER MORLEY,

15, Brownhill Gardens, Catford, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by A. PRESTON PEARCE.

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Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. I. No. 9. Subscription 2/6 per annum, post free. SEPTEMBER, 1900.

ORANGE RIVER COLONY.

on 2½ blue Cape, unused 9d.

V.R.I. on O.F.S. POST CARDS.

1st printing, stops low.

	Unused.	Used.
½d., carmine ...	8d.	8d.
1d., orange ...	1/-	1/-

MAFEKING BESIEGED.

1d. blue (bicycle) used 25/-

Selections of V.R.I. varieties on approval, used & unused.

Also for sale a few interesting Envelopes used by the Boers on "Commando Dienst"; and late dates of use on O.F.S. and Transvaal Stamps on Entire Envelopes.

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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POSTAGE.

	PRICE
Ceylon, 1 rupee 12cts., red brown, "On Service," unused ...	12/-
1 rupee 12cts., red brown, "On Service," used ...	10/-
Japan, 1876, 15 sen, green, perf. 9 x 8½, unused	10/-
20 „ blue „ 13½ „ ...	3/6
50 „ rose „ 9 x 9½ „ ...	7/6
6 „ orange „ 9½ „ ...	4/-
6 „ „ „ 9½, used ...	2/-
6 „ „ „ 9 „ ...	1/6
6 „ „ „ 10 „ ...	2/-
6 „ „ „ 11 „ ...	2/6
6 „ „ „ 13½ „ ...	5/-
6 „ „ „ 8½ x 9½ „ ...	5/-

RARE POSTAGE.

Persia, 1885, 5 kr., purple, perf. 13, mint unused (one of the rarest Persians unused)	£6
„ 1886, 6 on 5 sh., green, with triple surcharge, *used*	20/-
Hawaiian Is., 1869, 2c., verm., engraved, wove paper, very fine used copy (circle cancellation)	20/-
1893, provl. Govt., 1c., green, with *double surcharge* in red, *unused* (unchronicled)	25/-
British Bechuanaland, 2/6 green, *Protectorate* used, a very scarce stamp ...	£6
Venezuela, 1866, ½ real, rose, fine block of 6 used with one stamp *tête-bêche* ...	50/-
South Australia, 2d., brown, perf. 10, surcharged P in black, the stamp being clearly printed both sides; very fine used copy (Catalogued £14) ...	£8
Russia, 1868, 3 k., black and green, vertically laid paper, unused and fine (no gum)	10/-
Cyprus, ½ piastre, provl., black on green, type 2 of the surcharge, but WATERMARK CC, a superb used copy with perfect colour seldom seen in this stamp	50/-
Magdalena, 1867, 20 centavos, blue, mint unused copy	20/-

APPROVAL BOOKS.

In addition to the list of fresh approval books advertised in our preceding numbers I have the following now ready. Each book contains a very fine selection of picked copies, moderately priced.

No.

244. Transvaal Postage, 1878 to 1900 issues. A very fine selection, used and unused, varieties of perf., shades, &c.

246. Orange Free State. A very fine collection of all issues, used and unused, including most of the rare provisional surcharges, and a fine range of shades, unchronicled varieties, &c; also a good selection of the V.R.I. surcharges.

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Gibbons' 1900 Catalogue, Part 2, Foreign Countries, contains Transvaal and Orange Free State revised prices, post free 2/3.

Gibbons' Supplement, with Transvaal, O.F.S., & Mafeking Besieged Stamps only, free 3½d.

V.R.I. ORANGE RIVER COLONY.

1st printing: stops level, V.R.I.

	UNUSED.	USED.
½d., orange	2/-	—
1d., violet	4/-	—
2d., „	2/6	2/6
3d., blue	1/-	2/6
4d., „	7/6	—
6d., „	5/-	5/6
1/-, brown	7/6	12/6
5/-, green	50/-	—
3d., blue, variety with wider 3	5/-	—

2nd printing: stops raised, V·R·I·

½d., orange	3d.	4d.
1d., violet	4d.	6d.
2d., „	6d.	9d.
3d., blue	1/-	1/6
4d., „	10/-	—
6d., „	2/-	2/6
1/-, brown	4/-	5/-
5/-, green	15/-	20/-
½d., orange, doubly printed ...	10/-	—

3rd printing: stops raised, and some stamps with thick V.

½d., orange, *pair* one with thick V.	1/3	2/-
1d., violet, „ „ „ „	1/6	2/6
2d., „ „ „ „ „	2/6	3/6

For the 3d., 6d., 1/-, 5/-, prices quoted on application if in stock. Also for V.R.I. Post Cards, Revenues and Telegraphs.

V.R.I. TRANSVAAL.

	UNUSED
½d., green	4d.
1d., red and green	6d.
2d., brown „	8d.
2½d., blue „	10d.
3d., purple „	1/-
4d., sage green „	1/6
6d., lilac „	2/-
1/-, ochre „	—
2/6, purple „	15/-
5/-, slate „	35/-
10/-, brown „	45/-

REVENUES.

PHILIPPINES.

	UNUSED.
1 peso, blue, Derechos de Firma ...	6d.
5c., maroon, Giro	3d.
60c., „ „	4d.
1 c. de peso, black (Movil) 1898-99 ...	3d.
2 „ pale red „ „ ...	2d.
5 „ blue „ „ ...	2d.
10 „ yel. brown „ „ ...	3d.

DECCAN.

1 anna, red	9d.
1 „ blue	9d.

CEYLON.

1895, new colours, used:	EXCHANGE 1st.	2nd.	3rd.
20 cents, purple and blue	2d.	3d.	6d.
40 „ green and red	2d.	3d.	6d.
80 „ yellow and black	6d.	4d.	1/-
1 rupee, red and blue	4d.	3d.	9d.
2 rupees, green and red	9d.	9d.	1/3

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

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1898, local print, 20 par., mauve, imperf., laid paper, fine used 50/-
20 par., mauve, imperf., *fine used pair*, on part original 120/-
1898, Athens print, 10 par., blue, p. 11½, used 1/-
20 par., green, p. 11½, used ... 1/6
1899, 10 par., brown, p. 11½ ,, ... 1/-
20 ,, rose, ,, ,, ... 1/6

1899. Russian issue, imperf.
1 met., blue, wove paper, used ... 30/-
1 ,, green, ,, ,, ... 25/-
2 ,, pale rose, ,, ,, ... 60/-
2 ,, green black ,, ,, ... 5/-
1 ,, blue, laid paper, ,, ... 10/-
1 ,, green, ,, ,, ,, ... 10/-
2 ,, rose, ,, ,, ,, ... 80/-
Numbers stated to have been issued of above stamps:
1 met., blue, 4500. 1 met., green, 9500.
2 mets., green black, 10.600.
2 mets., rose, 600.

1899. With violet control mark in circle, perf. 11½, without Stars at sides.
2 met., blue, unused 15/-
1 met., green ,, ... 12/6
With blue control.
1 met., rose, used 20/-
1 met., blue, ,, ... 20/-
With Stars at sides. Violet controls, p. 11½.
1 met., rose, used ... ... 5d.
1 met., blue, ,, ... 9d.
1 ,, ,, unused 2/6
2 ,, ,, ,, ... 5/-
2 ,, ,, used 1/6
1 ,, green, ,, ... 1/-
2 ,, ,, ,, ... 1/6
1 gr., ,, ,, ... 2/-
1 met., violet ,, ... 1/6
2 ,, ,, ,, ... 2/-
With blue controls.
1 met., rose, used 2/6
2 ,, green, ,, ... 5/-
Without controls.
1 met., green, used 10/-
2 ,, ,, unused 25/-
1 ,, blue, used 10/-
2 ,, rose, used 12/6
Pairs, one stamp without control and one with violet control.
1 met., rose, used 30/-
1 met., blue ,, ... 25/-

ORANGE FREE STATE.

WANTED TO PURCHASE.

Stamps of all the obsolete issues, used and unused, errors, and minor varieties.

Selections sent on approval (large or small) *with prices quoted* will receive prompt attention.

TELEGRAPHS.

SUDAN.

1898. Military Telegraphs. USED. ENTIRE.
5 mils, brown and mauve, wmk., quatrefoils 4d.
1 piastre, black and carmine ,, ,, 6d.
2 piastres, green and brown ,, ,, 9d.
5 ,, mauve and black ,, ,, 1/6
10 ,, carmine and green, wmk. crescent 4/-

CANADA. UNUSED.

Canadian Pacific Railway.
No value, black, dated 1900 ... 1/6

Great North Western Telegraph Co.
No value, pale brown violet, dated 1899 7/6
,, dark ,, ,, ,, ,, 10/-

CASHMERE.
1 anna, green, grey paper 2/6
2 annas, brown ,, ,, ... 2/6
4 ,, blue ,, ,, ... 3/6
8 ,, yellow ,, ,, ... 12/6
1 rupee, vermilion, grey paper ... 15/-
1 ,, ,, (Official forgery) ... 15/-
2 rupees, green, white paper ... 15/-
5 ,, chocolate ,, ,, ... 40/-
8 annas, yellow ,, ,, ... 20/-
Official.
1 anna, black, grey paper 1/6
2 annas ,, ,, ,, ... 2/6
4 ,, ,, ,, ,, ... 4/-
1 rupee ,, ,, ,, ... 7/6
5 rupees ,, ,, ,, ... 60/-
2 annas ,, deep buff paper ... 5/-
1 anna ,, white laid paper ... 5/-
4 annas ,, ,, ,, ,, ... 7/6
1 rupee ,, ,, ,, ,, ... 10/-
2 annas ,, white wove paper ... 2/6
4 ,, ,, ,, ,, ,, ... 4/-
1 rupee ,, ,, ,, ,, ... 10/-
2 rupees ,, ,, ,, ,, ... 20/-
5 ,, ,, ,, ,, ,, ... 40/-

FISCAL POSTALS.

HONG KONG.

	Unused.	Used Postally.
3c., orange, cc, perf. 15 x 15½	1/6	—
3c., ,, ,, perf. 14 ...	4/-	4/-
2c., grey, wmk. cc ...	7/6	50/-
2c., lilac, ,, ca ...	1/-	2/6
3c., ,, ,, cc ...	6d.	2/6
3c., ,, blue paper ...	—	3/6
2c., rose, postage, surcharged S.D.	—	50/-

SOUTH AFRICAN WAR CANCELLATION.

Various English, Cape and Natal Stamps have been used by the British Troops, and cancelled "Field Post Office British Army S. Africa."

1d. English, various office numbers from 1/-
1d. Cape ,, ,, ,, ... 1/6
½d. Natal ,, ,, ,, ... 1/6
1d. ,, (on entire envelope.) ... 1/6

A Selection of other varieties can be sent on approval.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

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J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

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Edited by A. PRESTON PEARCE.

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Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. I. No. 10. Subscription 2/6 per annum, post free. OCTOBER, 1900.

SPECIAL OFFER FOR OCTOBER.

ORANGE FREE STATE TELEGRAPHS

used postally by the Free Staters from March to May, 1900, at Kroonstaad, Winburg, Heilbron, &c

(Postage stamps overprinted T.F.)

1d., violet
3d., blue
6d., blue
1/- brown
} used postally

price **10/6** the set of 4

Selections of V.R.I. varieties on approval, used & unused.

Also for sale a few interesting Envelopes used by the Boers on "Commando Dienst"; and late dates of use on O.F.S. and Transvaal Stamps on Entire Envelopes.

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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V.R.I. ORANGE RIVER COLONY.

1st printing: stops level, V.R.I.

	UNUSED.	USED.
½d., orange	2/-	—
1d., violet	4/-	—
2d., "	2/6	2/6
3d., pale blue	1/-	2/6
3d., dark blue	1/6	3/-
4d., "	7/6	—
6d., "	5/-	5/6
6d., rose	30/-	—
1/-, brown	7/6	12/6
5/-, green	50/-	—
3d., blue, variety with wider 3	5/-	—

2nd printing: stops raised, V·R·I·

½d., orange	3d.	4d.
1d., violet	4d.	6d.
2d., "	6d.	9d.
3d., blue	1/-	1/6
4d., "	10/-	10/-
6d., "	2/-	2/6
1/-, brown	4/-	5/-
5/-, green	15/-	15/-
½d., orange, doubly printed ...	10/-	—

3rd printing: stops raised, and some stamps with thick V.

½d., orange, *pair* one with thick V.	1/3	2/-
1d., violet, " " " "	1/6	2/6
2d., " " " " "	2/6	3/6

August, 1900, 2½d., blue Cape, surcharged Orange River Colony 9d. 1/-

For the 3d, 6d., 1/-, 5/-, prices quoted on application if in stock.

RARE POSTAGE.

Persia, 1885, 5 kr., purple, perf. 13, mint unused (one of the rarest Persians unused) £6

" 1886, 6 on 5 sh., green, with triple surcharge, *used* 20/-

Hawaiian Is., 1869, 2c., verm., engraved, wove paper, very fine used copy (circle cancellation) 20/-

1893, provl. Govt., 1c., green, with *double surcharge* in red, *unused* (unchronicled) 25/-

British Bechuanaland, 2/6 green, *Protectorate* used, a very scarce stamp ... £6

South Australia, 2d., brown, perf. 10, surcharged P in black, the stamp being clearly printed both sides; very fine used copy (Catalogued £14) ... £8

POSTAGE.

	PRICE
Ceylon, 1 rupee 12cts., red brown, "On Service," unused	12/-
1 rupee 12cts., red brown, "On Service," used	10/-
Japan, 1876, 15 sen, green, perf. 9 x 8½, unused	10/-
20 " blue " 13½ " ...	3/6
50 " rose " 9 x 9½ " ...	7/6
6 " orange " 9½ " ...	4/-

REVENUES.

JAPAN.

1899. New issues.	USED.
5 rin, red brown	1d.
1 sen, blue	1d.
2 " green	1d.

MALTA.

	UNUSED.
½d., green, sur. Revenue	2d.
1d., rose, " REVENUE	2d.
5/-, rose, " Revenue ...	8/6

APPROVAL BOOKS.

In addition to the list of fresh approval books advertised in our preceding numbers I have the following now ready. Each book contains a very fine selection of picked copies, moderately priced.

No.

244. Transvaal Postage, 1878 to 1900 issues. A very fine selection, used and unused, varieties of perf., shades, &c.

246. Orange Free State. A very fine collection of all issues, used and unused, including most of the rare provisional surcharges, and a fine range of shades, unchronicled varieties, &c.; also a good selection of the V.R.I. surcharges.

247. China Postage. A very fine selection, used and unused, of 1st and 2nd issues with unchronicled varieties of perfs., shades, &c., and including a nice range of shades and varieties of perf., of current issue

248. Crete Postage. A specialist's selection of the early issues, used and unused, numerous unchronicled varieties, &c.; also contains a collection of Siam Postage and Revenue stamps.

249. Samoa Postage. All issues, an exceptionally fine collection showing a very large range of shades and perforations used and unused.

250. V.R.I. issues. Orange River, and Vaal River Colonies Stamps and Post Cards,

251. Great Britain. Postmarks and Cancellations from 1780 to 1840. A special Collection made up from a recent large purchase and containing a large number of unchronicled types and varieties, "Paids" "Frees" "Too Late" "Missent" "Paid at Leeds" and other towns "Unpaids" "Times of posting" "Penny Posts" &c., &c., priced very cheaply, and should be seen by all Specialists and Postmark Collectors.

Blank Approval Books, red covers, (without my name on, but same make as my own) for collectors' use can be supplied at 1/3 per dozen, post free (sample 2d.)

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

CRETE POSTAGE.

1898, local print, 20 par., mauve, imperf., laid paper, fine used 50/-
20 par., mauve, imperf., *fine used pair*, on part original 120/-
1898, Athens print, 10 par., blue, p. 11½, used 1/-
20 par., green, p. 11½, used ... 1/6
1899, 10 par., brown, p. 11½ „ ... 1/-
20 „ rose, „ „ ... 1/6

1899. Russian issue, imperf.
1 met., blue, wove paper, used ... 30/-
1 „ green, „ „ ... 25/-
2 „ pale rose, „ „ ... 60/-
2 „ green black „ „ ... 5/-
1 „ blue, laid paper, „ ... 10/-
1 „ green, „ „ „ ... 10/-
2 „ rose, „ „ „ ... 80/-
Numbers stated to have been issued of above stamps:
1 met., blue, 4500. 1 met., green, 9500.
2 met., green black, 10.600.
2 met., rose, 600.

1899. With violet control mark in circle, perf. 11½, without Stars at sides.
2 met., blue, unused 15/-
1 met., green „ 12/6
With blue control.
1 met., rose, used 20/-
1 met., blue, „ 20/-
With Stars at sides. Violet controls, p. 11½.
1 met., rose, used ... ... 5d.
1 met., blue, „ ... ... 9d.
1 „ „ unused 2/6
2 „ „ „ 5/-
2 „ „ used 1/6
1 „ green, „ 1/-
2 „ „ „ 1/6
1 gr., „ „ 2/-
1 met., violet „ 1/6
2 „ „ „ 2/-
With blue controls.
1 met., rose, used 2/6
2 „ green, „ 5/-
Without controls.
1 met., green, used 10/-
2 „ „ unused 25/-
1 „ blue, used 10/-
2 „ rose, used 12/6
Pairs, one stamp without control and one with violet control.
1 met., rose, used 30/-
1 met., blue „ 25/-

1900. Permanent Government. UNUSED.
1l., brown ... ... 1d.
5l., green ... ... 1d.
10l., scarlet ... ... 2d.
20l., rose ... ... 3d.
25l., blue, red sur. 2/-
50l., lilac „ „ 2/6
25l., blue, black surcharge ... 1/-
50l., lilac „ „ ... 1/6
1dr., violet „ „ ... 2/-
2dr., brown „ „ ... 4/-

TELEGRAPHS.

SUDAN.

1898. Military Telegraphs. USED. ENTIRE.
5 mils, brown and mauve, wmk., quatrefoils 4d.
1 piastre, black and carmine „ „ 6d.
2 piastres, green and brown „ „ 9d.
5 „ mauve and black „ „ 1/6
10 „ carmine and green, wmk. crescent 4/-

RAILWAYS.

UNUSED.

London and North Western:—
(½d.) One newspaper, yellow and red 1d.
(1d.) Two „ „ „ 2d.
(1½d.) Three „ „ „ 4d.
Dublin, Wicklow, and Wexford:—
1d., black on white ... ... 2d.

POST CARDS.

ORANGE RIVER COLONY.

		Unused	Used
1884.	1d., orange, white card	8d.	1/-
1888.	1d., brown on rose granite card	10/-	—
1891.	½d., brown, "Kaart" 24 mm., no stop	1/-	—
	½d., brown, "Kaart" 24 mm., dotted lines, with stop ...	4/6	—
1893.	½d., "Kaart" 28 mm. ...	1/6	—
	1½d., on 3d., blue (white card) Vrystaat. 16 mm. ...	5/-	—
	1½d., on 2d., violet (white card) 16 mm.	2/6	—
1894.	1½d., on 2d., violet, Vrijstaat 22 mm.	3/-	—
1894-97.	½d., brown, arms without flags	3/-	—
	1½d., on 2d., violet, arms without flags	9d.	1/6
1900.	Surcharged **V.R.I.** stops low.		
	½d., carmine	8d.	8d.
	1d., orange	1/-	1/-
	Surcharged **V.R.I.** block letters, square stops.		
	½d., carmine	6d.	—
	1d., orange	9d.	—
	½d. x ½d., green, reply ...	1/6	—
	1d. x 1d., brown, reply ...	2/6	—

SOUTH AFRICAN WAR CANCELLATION.

Various English, Cape and Natal Stamps have been used by the British Troops, and cancelled "Field Post Office British Army S. Africa."

1d. English, various office numbers from 1/-
1d. Cape „ „ „ ... 1/6
½d. Natal „ „ „ ... 1/6
1d. „ (on entire envelope.) ... 1/6

A Selection of other varieties can be sent on approval.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

PUBLICATIONS.

WALTER MORLEY'S Catalogue and Price List of the Stamps of Great Britain. The most complete published, embracing all varieties of Postage, Fiscal, Telegraph, College, Railway, Post Cards, Envelopes, Newsbands, Deed Stamps, Newspaper Tax, &c., &c., 190 pages, listing over 6000 varieties, 2/6.

HANDY POCKET ALBUM, systematically arranged for the collection of varieties for reconstructing a sheet of the Postage Stamps of Great Britain. Each Album contains 20 pages, with spaces for the 240 stamps necessary for each sheet, 3d. each, 2/6 per dozen.

HISTORY OF BRITISH POSTMARKS. With 350 illustrations and a List of Numbers used in Obliterations, by J. H. Daniels, 2/6, by post 2/9.

A HISTORY OF THE ADHESIVE STAMPS OF THE BRITISH ISLES available for Postal and Telegraph purposes. Compiled from Official Sources by Hastings E. Wright and A. B. Creeke, jun., with 12 plates of Photo Mezzotype Illustrations, and 26 plates of Diagrams. This work is the most complete History of the Stamps of our own Country that has ever appeared, and consists of about 260 pages, Imperial 8vo. The text contains numerous illustrations of watermarks, marginal inscriptions, &c. in facsimile in addition to the plates. The edition is limited to 600 copies, of which a large number has been reserved for presentation copies and members of the London Philatelic Society. Published by the London Philatelic Society, price 24/-, post free 24/6, abroad 25/-

I have a few copies each on sale of the London Society's Works as under—

INDIA AND CEYLON—with plates 25/-.

Part I.—BRITISH COLONIES IN AFRICA—with plates 25/-

POSTAGE STAMPS AND THEIR COLLECTION, a practical handbook for Collectors, by O. Firth, profusely illustrated, published by "The Bazaar" office, cloth gilt, 3/6, post free 3/9.

THE BAZAAR PHILATELISTS' SUPPLEMENT, the first three numbers published during season 1894-95, containing many interesting illustrated articles by well known Philatelists, the three numbers 1/6.

ALBUM FOR COLONIAL REVENUE STAMPS. Vol. I, Antigua to India, with spaces for all known varieties up to date of publication, on specially thick paper, and well bound in dark green cloth (carriage abroad extra) 12/6.

New Edition. Whitfield, King, & Co.'s UNIVERSAL CATALOGUE OF POSTAGE STAMPS, including all new issues to March, 1900 (every stamp priced). 1/3 post free.

WALTER MORLEY'S Catalogue and Price List of the Revenue Stamps of the British Colonies, an invaluable work of reference to any Philatelist. The lists of perforations and watermarks have been carefully revised and verified, and all varieties in stock when published are priced. 2/6.

LUNDY'S Catalogue of Revenue Stamps of Germany and Switzerland, 1/6.

Wülburn's Catalogue of the Revenue and Telegraph Stamps of the German States, post free 2/1.

Wülburn's Catalogue of the Revenue Stamps of Austria, and Balkan Countries, post free 2/1.

(Wülburn's Works are in German.)

Handbook of the Revenue Stamps of Great Britain and Ireland, by Fred. Geo. C. Lundy, post free 1/6.

The embossed Deed Stamps of Great Britain (Part I.) containing the stamps used during the reigns of William and Mary, Queen Anne, and George I., 3d.

The Fiscal Philatelist and Revenue Stamp Guide, containing 176 pages of solid reading matter, and catalogue of the fiscals of several countries (priced), &c., the most interesting being TELEGRAPH STAMPS OF CEYLON, REVENUE STAMPS OF PERU, illustrated, with map shewing districts of the local surcharges, REVENUES OF PERSIA, AND JAPAN, IRISH DUTY STAMPS, PORTUGAL REVENUES, &c., Vol. I, 1892, bound in Cloth, price of the few copies left is now raised to 7/6.

REVENUE STAMPS OF THE UNITED STATES. An Historical Reference list compiled by Geo. L. Toppan, H. E. Deats, and Alex. Holland, a committee of the Boston Philatelic Society, over 400 pages royal octavo, post free in United Kingdom 13/9.

HISTORIQUE DES PAPIERS TIMBRÉS ET DES TIMBRES FISCAUX MOBILES DE LA FRANCE—Depuis leur origine jusquá nos jours, by A. Guenin, (with 67 illustrations), post free 1/-

WALTER MORLEY'S Catalogue and Price List of the Telegraph Stamps of the World, with about 400 illustrations of all the principal varieties and types (by special permission of the Board of Inland Revenue). The Edition is limited, printed on one side of the paper only, and well bound in cloth. 5/-

NEW CATALOGUES.

Gibbons' 1900 Catalogue, Part 2, Foreign Countries, contains Transvaal and Orange Free State revised prices, post free 2/3.

Gibbons' Supplement, with Transvaal, O.F.S., & Mafeking Besieged Stamps only, free 3½d.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

PARIS PHILATELIC EXHIBITION, 1900.—

GOLD MEDAL for British Colonial Revenues.

BRONZE MEDAL for Foreign Telegraphs.

BRONZE MEDAL for English Municipal Stamps.

BRONZE MEDAL for TELEGRAPH CATALOGUE.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by A. PRESTON PEARCE.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. I. No. 11. Subscription 2/6 per annum, post free. NOVEMBER, 1900.

SPECIAL OFFER FOR NOVEMBER.

TELEGRAPHS.

INDIA.

2 rupees, provl. London printed Surch. used 6d.

ORANGE FREE STATE.

1896. TF	s.	d.
1d., violet, unused	1	0
6d., blue ,,	1	0
1/-, brown ,,	1	6

Entire panes of 60 shewing types:

1d., violet	... 60	0
6d., blue	... 60	0
1/-, brown	... 90	0

The above stamps are obsolete, and are only temporarily offered at the above low prices.

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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V.R.I. ORANGE RIVER COLONY.

In addition to the varieties offered in the last few numbers, I can now supply :

	PRICE
2½d., blue (on Cape), on entire envelope, used	1/-
6d., carmine, 1st printing, unused ...	30/-
1d., violet (2nd print), used on Bloemfontein Post Wrappers	6d.

V.R. TRANSVAAL.

Issue for Rustenburg, and Marico Districts under authority of Lord Cecil, Imperial Commissioner ; in use a short time only

July, 1900.

1d., carmine, postage, V.R. in violet, used	£4
1d., on 6d., carmine, *revenue* violet surcharge	
1d., on 1/-, yellow green „ unused, the pair	45/-

A few copies of 1d., on 1/- can be had separately at 20/- each.

I hold an official guarantee of the above stamps.

V.R.I. TRANSVAAL.

POSTAGE.

½d., green, used	3d.
1d., carmine „	4d.
2½d., blue „	9d.
4d., pale olive, unused	1/6
4d., dark „ „	1/6

ORANGE FREE STATE.

POSTAGE.

2d., on 3d., blue, unused	9d.
½d., orange „	3d.
1d., violet „	5d.
1/- brown „	15/-
Entire pane of 60 ½d., orange ...	12/6
„ „ „ 1d., violet ...	20/-

1d., violet, 3d., blue, 6d., blue, 1/- brown Telegraphs, *used postally* from March to May 1900 : set of 4 ... 10/6

(The 6d., blue, and 1/-, brown, separately, at 4/- each.)

REVENUES.

ISLE OF MAN.

	USED
6d., violet, with figure overprint ...	4d.
1/-, green „ „ „ ...	4d.
2/- „ „ „ „ ...	6d.
2/6 „ „ „ „ ...	2/-
5/- „ „ „ „ ...	3/-
10/- „ „ „ „ ...	5/-
£1, lilac „ „ „ ...	7/6

JAPAN.

1899. New issues.

5 rin, red brown	1d.
1 sen, blue	1d.
2 „ green	1d.

Savings Bank Stamps.

1 sen, brown	1d.
2 „ blue	1d.
5 „ green	2d.
8 „ yellow	3d.
10 „ carmine	6d.
1 sen, brown, pair imperf., between ...	1/6

MALTA.

	UNUSED.
½d., green, sur. Revenue	2d.
1d., rose, „ REVENUE	2d.
5/-, rose, „ Revenue ...	8/6

ARGENTINE.

Tax on bottled beers :

2 centavos, carmine (unused) ...	4d.

BHOPAL.

Set of 5, 1 anna, black, various types, perf., imperf., and on wove and laid papers, used	1/9

RAILWAYS.

	UNUSED.
London and North Western :—	
(½d.) One newspaper, yellow and red	1d.
(1d.) Two „ „ „	2d.
(1½d.) Three „ „ „	4d.
Dublin, Wicklow, and Wexford :—	
1d., black on white	2d.

LETTER SHEETS OF GREAT BRITAIN.

Prior to 1840.

"*Free*," on *His Majesty's Service*, 1800-1830	1/6
"Returned Letter," Returned Letter Office 1800-1830	1/-
"Returned Letter," Dead Letter Office, 1830-1840	1/-

Blank Approval Books, red covers, (without my name on, but same make as my own) for collectors' use can be supplied at 1/3 per dozen, post free (sample 2d.)

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

ENTIRES.

Gibraltar.

AN UNUSED COLLECTION.

REGISTRATION ENVELOPES.

1887. 2d., red, sizes F & G.
1889. 20c., on 2d., red (Gibbons type 4), sizes G. I. & K.
1889. 20c., red, sizes I. & K.

WRAPPERS.

1887. ½d., green. 1d., carmine.
1889. 5 cents., green. 10 cents., carmine.

POST CARDS.

1887. 1d. x 1d., carmine, reply.
1889. 5c., on ½d., green. 15c., on 1½d., brown. 10 x 10 centimos, carmine, reply.

The Collection of 15 varieties, price 20/-.

Transvaal.

POST CARDS.

		UNUSED.
1885.	1d., carmine	6d.
1896.	½d., green	4d.
	½d. x ½d., green, reply ...	6d.
	1d. x 1d., carmine, reply ...	9d.
	REGISTRATION ENVELOPES.	
1898.	4d., olive green, size F ...	1/-
	4d., " " " G ...	1/3
	WRAPPERS.	
1899	½d., green	4d.
	1d., carmine and green ...	6d.
	2d., brown	1/-
	3d., purple	1/6

Orange River Colony.

POST CARDS.

		UNUSED	USED
1884.	1d., orange, white card	8d.	1/-
1888.	1d., brown on rose, granite card	10/-	—
1891.	Provl. ½d., on 1d., orange	2/6	—
	½d., brown, "Kaart" 24 mm., no stop	1/-	—
	½d., brown, "Kaart" 24 mm., dotted lines, with stop ...	4/6	—
1893.	½d., "Kaart" 28 mm. ...	1/6	—
	1½d., on 3d., blue (white card) Vrystaat. 16 mm. ...	5/-	—
	1½d., on 2d., violet (white card) 16 mm.	2/6	—
1894.	1½d., on 2d., violet, Vrijstaat 22 mm.	3/-	—
1894-97.	½d., brown, arms without flags	3/-	—
	1½d., on 2d., violet, arms without flags	9d.	1/6
1900.	Surcharged **V.R.I.** stops low.		
	½d., carmine	8d.	8d
	1d., orange	1/-	1/-
	1½d., lilac	20/-	20/-
	½d. x ½d., green, reply ...	5/-	—
	1d. x 1d., brown ...	7/6	—
	Surcharged **V.R.I.** block letters, square stops.		
	½d., carmine	6d.	—
	1d., orange	9d.	—
	½d. x ½d., green, reply ...	1/6	—
	1d. x 1d., brown, reply ...	2/6	—
	½d., carmine, block letters, 1st setting	—	2/6

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252. Orange River Colony. Obsolete and V.R.I. issues, used and unused, and a fine selection of Telegraph Stamps used postally. (Vol. 2.)
253. Vol. 2 of Transvaal Postage and Revenue Stamps, and Swazieland.
254. Great Britain. Cancellations (on 1d., reds), English office numbers A to G, 01 to 099, and 1 to 369.
255. South African War Philatelic Curiosities etc. Envelopes used by Boers on Commando; O.F.S., and Transvaal stamps used on entires in 1900; varieties of Stamps with Field P.O British army cancellations etc.
256. Orange Free State Postage and Telegraphs. Shades, fine unused pairs and blocks, and some entire panes, etc. (Vol. 3.)
257. Cape of Good Hope. In Postage, some fine triangulars, and a nice range of shades of all issues, used and unused; also including the rare Railways and Revenues.
258. Natal.
259. British Bechuanaland. } In preparation, ready shortly.
260. British Central Africa.
261. Tonga. An exceptionally fine lot; unchronicled varieties, etc.
262. Cooks Isles and Sarawak. Another very fine collection with numerous unchronicled varieties, etc.

The above books are suitable for Collectors desiring to spend at least £2 and upwards, as they mostly range in value from £100 to £300 each. A smaller series of books is kept for Collectors wishing to spend a less amount than this, and special books are made up to suit requirements of clients. When previously unknown to me, references are required.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

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New Edition. Whitfield, King, & Co.'s UNIVERSAL CATALOGUE OF POSTAGE STAMPS, including all new issues to March, 1900 (every stamp priced). 1/3 post free.

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Gibbons' 1900 Catalogue, Part 2, Foreign Countries, contains Transvaal and Orange Free State revised prices, post free 2/3.

Gibbons' Supplement, with Transvaal, O.F.S., & Mafeking Besieged Stamps only, free 3½d.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

PARIS PHILATELIC EXHIBITION, 1900.—

GOLD MEDAL for British Colonial Revenues.

BRONZE MEDAL for Foreign Telegraphs.

BRONZE MEDAL for English Municipal Stamps.

BRONZE MEDAL for TELEGRAPH CATALOGUE.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

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Edited by A. PRESTON PEARCE.

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Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. I. No. 12. Subscription 2/6 per annum, post free. DECEMBER, 1900.

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	USED
1897. Re-engraved.	
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½d., green (on Cape), unused 2d.; used 3d.

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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Philatelists' War Fund Auction Catalogue. March 1900	1/6

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1d., brown red ...	7/6	6d.
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1d., red ,, ,, LA joined	6d.	6d.
½d., green, burelé ...	3d.	—
1d., red ,, ...	3d.	3d.
1d. ,, ,, LA joined	6d.	6d.
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260. British Central Africa.

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

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PARIS PHILATELIC EXHIBITION, 1900.—

GOLD MEDAL for British Colonial Revenues.

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J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

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Crawford 2058

AGRLEY'S

Philatelic Journal

A MONTHLY PAPER FOR COLLECTORS OF

POSTAGE, REVENUE, TELEGRAPH AND RAILWAY STAMPS.

Edited by

L. W. FULCHER. B. Sc.,

FELLOW OF THE CHEMICAL AND PHYSICAL SOCIETIES, &c.

VOL. II. 1901.

(With Supplement, CATALOGUE OF THE REVENUE STAMPS OF SOUTH AMERICA: **ARGENTINE REPUBLIC** AND PROVINCES: **BUENOS AYRES to CORRIENTES.**)

WALTER MORLEY,

15, Brownhill Gardens, Catford, S.E.

Sudbury, Suffolk.
JOHN GEORGE PAYN,
PRINTER.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. II. JANUARY, 1901. No. 1.

Looking Backward.

Reminiscences of a "Philatelic Pauper."

At the opening of a new century there is a great temptation to indulge in a retrospect of the past and perhaps endeavour to surmise the possibilities of the future. A philatelic retrospect of five and twenty years passed through my mind during some quiet moments of contemplation after an examination of some recent additions to my "special" country and has led me to commit some experiences to paper, though I dare not venture, not being in a position to do so, on any speculation as to the future position of stamp collecting. We have had many reminiscences lately—often in the form of interviews or biographies—from gentlemen and ladies who have done great things philatelically because of great opportunities, and the idea occurred to me that possibly the progress of a "philatelic pauper," who has been compelled for the greater part of his philatelic career to regard the purchase of any stamp, for even a small amount, as a serious consideration, may not be unacceptable as an encouragement to others in like circumstances. For notwithstanding the mortification of frequently having had to pass "good things" at reasonable and even absurd prices, as being still out of my reach and of never having been in a position to acquire stamps for nothing, that is to say, from foreign correspondence either private, or in the course of business, yet I am still an enthusiastic and ardent collector and have often found a solace from the worries of life in the pursuit of philately under difficulties. I warn the reader before he proceeds further that he will find no sensational anecdotes of great rarities bought for a few pence and such like matter, but merely a plain, unvarnished record of what, I expect, usually happens to the average collector.

The first foreign stamp which ever came into my possession and which may be regarded as having in consequence a considerable influence on my philatelic career, was the 5kr. Austria, 1867 issue. This stamp though still obtainable by sack loads has given me as much pleasure as many quite respectable rarities which I have had in my possession. It was a fine specimen, I remember, and a little research was needed to discover what country it came from. The next stamp I acquired was like unto it in point of rarity, viz. a 5pf. German, and the addition to these stamps of a 2kr. yellow Austria of the same design as the 5kr. created an intense desire to acquire other novelties. To this day the 1867 issue of Austria remains one of my chief delights—but what a difference! Instead of being content with 7 values, I now seek for many shades of each value, rough and smooth prints, a large number of varieties of perforation ranging from 9½ to 13 and compound, and there are even 3 types of my old familiar 5kr. Memory remains a blank as to what followed the

three stamps above-mentioned, and my next recollection—a most vivid one—is the acquisition of the 1, 2, 4, 5 and 10c. French, Peace and Commerce type, all printed in green, which came out in 1876. This fixes the approximate date of the commencement of my collection, because I remember these stamps had only just been issued. My set, being unused, enables me to draw the further inference that the only source whence they could have come into my possession was by purchase from Messrs. Stanley Gibbons & Co., then of Gower Street. Soon after this the first edition of Messrs. S. G.'s catalogue must have appeared, for I well remember purchasing a copy, though unfortunately I possess it no longer, and thenceforward by the aid of 6d. and 1/- packets and from "Approval Sheets" my collection grew apace.

The stamps thus laboriously got together were, at first, pasted into a small American cloth covered note book, with a particularly noisome kind of glue, which imparted a delicate (?) "ancient and fish like" smell to the collection, until after severe criticism on this matter from a brother collector a change was effected and the stamps were elevated to the dignity of a 3/- "Oppen" and gum arabic. After that a series of different albums followed one another in quick succession—from Oppen to Stafford Smith's Permanent Album—thence to a Senf, until one day by virtue of a sudden resolve that I would keep nothing but absolutely perfect specimens, a drastic clearance was effected of all damaged and dirty specimens—necessarily a large number owing to the frequent change from album to album—and a fresh stage was reached in my philatelic career. About this time my guide in collecting must have been the second edition of Stanley Gibbons catalogue. I still have this by me marked with many notes, and it would be very interesting to compare it (and the prices! e.g. the 81 paras Moldavia is priced 4/- unused, and the 108 paras 4/6) with the latest edition. It is only necessary to state that it takes no account of water-marks or perforations and thus reduces even the prolific countries to quite moderate dimensions, thus New South Wales is represented by 41 stamps (exclusive of Postal stationery), New Zealand by 26, Victoria by 61, Nevis by 11, Antigua by 7, and so on. My reduced collection, though now consisting of tolerably decent copies, was then transferred to a Gibbon's Philatelic Album (without movable leaves) and the stamps themselves were mounted on hinges for the first time.

(To be continued.) Q.

The Postage Stamps of Cook Islands Federation.

By Walter Morley.

1892. Large stamp, type set, with seven stars in the centre, above which is "POSTAGE" and "COOK ISLANDS" in two straight lines, and underneath is "FEDERATION" and the value in words, the whole being enclosed in a rectangular frame of a Greek key pattern. No wmk. Perf. 12½.

(*a*) Toned paper.	(*b*) White paper.
1d., black	1d., black
1½d., dark mauve	1½d., mauve
1½d., pale mauve	2½d., blue
2½d., dark blue	10d., carmine
2½d., pale blue	Variety, with short 1 to ½ of ½d.
10d., carmine	1½d., mauve

1893-94. Head of Queen Makea within a circular band inscribed "POSTAGE" in the upper part, and the value in words in the lower, with a break between the two inscriptions. On a straight tablet at the the top is "COOK" and on a similar tablet at the bottom "ISLANDS," the value in figures occupies the lower spandrels. Wmk. N.Z. and star.

(*a*) Perf. 12 x 11½.

1d., dark brown	2½d., dark rose
1d., dark blue (1894)	5d., pale olive
1d., pale blue	5d., olive

1½d., mauve	5d., dark olive
1½d., pale mauve	10d., pale green
2½d., pale rose	10d., green

The pale shades belong to the first printings, and this perf. is the one commonly met with in this series. The catalogues give 12 x 11½ or 11½ only.

(*b*) Perf. 11½.	(*c*) Perf. 12.
1d., pale blue	1d., dark brown
1d., dark blue	1d., pale blue
1½d., mauve	1d., dark blue
2½d., pale rose	1½d., pale mauve
2½d., dark rose	1½d., mauve
5d., pale olive	2½d., pale rose
5d., dark olive	2½d., dark rose
10d., pale green	5d., olive
10d., dark green	10d., green

This perf. 11½ I find very scarce.

Varieties:

1½d., mauve, perf. 11½ x 12.

10d., green, perf. 11½ at top and right side, and 12 at bottom and left side.

1898. Some time during 1898 a new perforation was adopted for all values and the colours of this series are of a somewhat brighter tint than the preceding issues. Wmk. N.Z. and star. Perf. 11.

1d., blue	5d., olive
1½d., mauve	5d., dark olive
2½d., pale rose	10d., green
2½d., rose	

1899. In this year the 1d. was changed back to its old colour, but is readily distinguished from the early variety by the perforation. Wmk. N.Z. and star. Perf. 11.

1d., brown

1899. Provisional. The 1d. blue surcharged ONE-HALF-PENNY in three lines in black.

½d., on 1d., blue. Perf. 11.
,, ,, ,, (double surcharge)

1898-99. Oblong stamps, with bird flying across the centre surrounded by an octagonal frame, containing the words "COOK" "ISLANDS" above and below and "POSTAGE" and "REVENUE" at sides. The value in figures in the corners. Wmk. N.Z. and star. Perf. 11.

½d., pale blue	1s., pale carmine
2d., brown	1s., dark carmine.
6d., purple	

1900. Same type, but a fresh printing in brighter colours. Wmk. N.Z. and star. Perf. 11.

½d., dark blue	6d., mauve
2d., violet brown	1s., lake

* * *

Sudan. *Postage Tax.* We have received four pretty stamps of oblong shape from Mr. A. Sempad, with a view of the Nile and gun-boat in centre. Above is "Sudan Postage Tax" the word "Milliemes" on left and Arabic inscriptions below and on the right. The value is on shields in the upper corners. Wmk. Crescent and Star. Perf. 14.

2 milliémes, Indian red and black.
4 ,, grey green and brown.
10 ,, violet and green.
20 ,, carmine and ultramarine.

The central design is in the second colour. It is possible these may be unpaid letter stamps.

Philately as an Aid to Culture.

V. IN THINGS PERTAINING TO RELIGION.

WHEN we consider what a power religion has exercised from the earliest ages upon the mind of man, it may not be amiss to inquire what witness is borne to this fact by philately. In pursuing this investigation one naturally turns first of all to the mythology of ancient Greece, inasmuch as its influence was too widespread and deep-rooted for its memory to have altogether faded away. Consequently we have the graceful head of Mercury—the messenger of the gods—as the normal design of the postage stamps of Greece; and the same herald of news is presented to us in more or less pleasing fashion upon stamps of Austria, Brazil, Crete, and Uruguay. But when we come to the particular issue commemorating the revival of the Olympic Games, the range of our subject is considerably extended. There we may notice Atlas bending beneath his pondrous load, Minerva raising her shield decorated with the Gorgon's head, Hercules, and apparently Apollo, and Nikè or Victory with extended wings. The female figure on the 10 cents Uruguay of 1895, is probably meant for Ceres, the goddess of corn; while "great Herè," otherwise known as Juno, is also supposed by some to be the intention of a well-modelled head upon another of the Cretan stamps.

The mythology of India is likewise of great antiquity: and we are reminded of its existence by representations of idols upon the stamps of Duttia and Jhalawar; while yet a third system, almost lost in the dim recesses of the hoary past, is indicated by the unimpassioned features of the Sphinx which keeps its silent watch and ward by the pyramids of Egypt.

Advancing with the march of time we note that the cross, the symbol of Christianity, is emblazoned on the shields of Switzerland, Modena, Tuscany, and some of the lower values of Italy. The crescent of Islam is conspicuous on most of the emissions of Turkey, and in a lesser degree as the watermark of nearly all the Egyptian issues. The sunburst on the stamps of Persia awakes recollections of the fire-worshippers of Iran, those Ghebers who bowed in adoration before the rising orb of day; while a similar device upon stamps of Peru preserves the memory of the Incas—the heaven-born children of the sun—a gentle race, whom along with their religion the Spaniards so ruthlessly exterminated. The open book of the Law, which adorns one of the emissions of Bolivia, is presumably the Bible; and the three figures by the healing spring on the stamps of Nevis may be regarded as emblematical of Faith, Hope, and Charity. The Virgin Islands, appropriately to their name, recall to us first of all the parable of the virgins and their lamps as recorded by St. Matthew; then the Mater dolorosa, or the sorrowing mother of our Lord; while in their latest issue the Virgin with the lily branch seems more suggestive of the teaching of the Church of Rome.

In the sphere of saints and angels we have St. Michael beating down the old serpent on the labels intended to popularize the Brussels Exhibition; the same archangel is represented on one of the Cretan stamps, and probably also on the several sets got up in honour of Vasco da Gama. Another angel, possibly the one referred to in Rev. xiv., 6, appears flying across one of last year's commemorative stamps of Brazil. St. Paul's escape from the shipwreck, as related in the Acts of the Apostles, is depicted on the highest value of Malta; and we find St. George and the dragon on fiscal postals of Tasmania and also on another stamp of Crete. A series of events in the history of St. Anthony is presented to us on a special commemorative issue of Portugal; and a similar issue of Venezuela refers to some wondrous story under the title of the apotheosis of Miranda.

Amongst other developments of religion the temporal power of the papacy is indicated by the cross-keys and the tiara upon the stamps of the Roman States. On various emissions of Mexico we have a portrait of Hidalgo the priest, a patriot and reformer; while another ecclesiastic, said to be a Jesuit missionary, is shown upon the 1 cent stamp of Omaha as preaching to the Red Indians.

EDWARD BELL, M.A.

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EDITORIAL.

NONE of the subscribers to this journal can have read without feelings of regret the words of farewell addressed to them last month by the late editor. They cannot have failed to recognize the conspicuous ability which he has displayed in the conduct of a magazine dealing with such a wide range of matters philatelical, and while tendering him our best thanks for the satisfactory result of his labours, we are glad to learn that the lightening of his burden will enable him to devote his wide attainments in the branch of philately to which he particularly devotes his attention, to the forwarding of our hobby in other directions

In taking up the pen which he has been compelled to lay down, we do so not without grave doubts of failing to maintain the high standard which he has set. But we are convinced that no alteration in the lines already laid down would be for the better and we therefore intend to inaugurate no rash experiments nor introduce any sensational novelties. We, however, venture to ask that the kind assistance by many correspondents, which has been freely given in the past, may be extended to us in the future, and we hope that all earnest labourers, whatever be the particular branch they study, will come forward and communicate the results of their investigations to the pages of this journal. It is only by this hearty co-operation that we can attain our objects, foremost among which is to provide for collectors of Telegraph, Fiscal, and Railway Stamps—three branches which, we believe, do not receive recognition in any other philatelic paper published in this country—the information which is at the present time so abundantly supplied for the collectors of postage stamps only. At the same time we do not wish to neglect the latter entirely and we hope to publish from time to time articles which will be acceptable to them. We certainly hold the opinion that "fiscal stamps, *per se*, are quite as worthy of attention as postage" and we fail entirely to understand why the collection and study of these labels is not regarded as interesting as that of postage stamps. The opening years of the new century should see them take their rightful place as a main branch of the Science of Philately.

* * * * *

One of the stumbling blocks in the way of collectors of fiscals is undoubtedly the want of a complete catalogue in the English language of such as are known. At the present time we have such catalogues as our publisher's of British and Colonial Revenue stamps, and Lundy's Catalogues of the Fiscals of Germany and Switzerland, &c., but many countries remain of which no list exists in English. In the interest of fiscal collectors we have thought that something should be done to remedy this state of things, and we are pleased to be able to announce that arrangements have been made to issue from time to time a supplement to this journal—paged separately—containing a catalogue of some natural group of countries not yet represented in English. These supplements can afterwards be bound by themselves, apart from the journal, and so made more available for reference. We have thought that it will be an advantage to collectors to have the stamps priced by our publisher as far as possible and we are glad to add that a large number of illustrations will be included. The question, of course, at once arises what country or group of countries it will be advisable to take up first and after much consideration we have come to the conclusion that South Americans—in view of the general interest in these—would form a suitable group to commence with. We shall endeavour, if possible, to produce our first supplement next month and it will start with the fiscals of the Argentine Republic. We appeal to collectors to help to make the catalogue as perfect as possible by submitting for inspection any varieties they may possess which are not yet included in any of the existing catalogues.

* * * * *

We should like to call the attention of our readers to a Philatelic Exhibition on novel lines which is to be held by the members of the I.P.U. on the 26th inst. A fundamental feature of the Exhibition is that an attempt has been made to enable the Collector of moderate means to compete on equal terms with the rich one. With this view the exhibits will be limited to 50 stamps and are to consist of 1, 2 *or* 3 issues of any country as indicated by consecutive dates in Stanley Gibbon's Catalogue. The 50 stamps may all be confined to one issue but if more than one issue is shown the addition must be made from the consecutive issue and the one after, if necessary, but a total of 3 issues is not to be exceeded. There are 5 classes and our readers will be interested to learn that Class III is Fiscals. Small money prizes are offered to the successful competitors. The place where the exhibition is to be held is not yet announced. Tickets of Admission (for which no charge will be made) will be obtainable on application to the Hon. Sec. by members for the use of themselves and friends, and also by the Secretaries of any other recognized Philatelic Societies for the use of their members.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS.

By G. W. J. Potter.

To open the new volume of M.P.J. I give a list of the stamps that are now in use by the Great Northern Railway, one of our leading lines. The perforations are not indicated for each stamp, as there are several varieties in use, neither can one be sure of the different issues of each value.

The arms of England and Scotland, heraldically displayed on shields, form the basis of the design of all stamps issued by this company. In those for two or four newspapers the value appears in the same colour as the stamp, but in the one newspaper it is overprinted in black; the design for the three being the same. The Newspaper Parcel Stamp has a slightly oblong design in green on white with value in black; whilst the News Letter has a different setting of the shields in a circle, and is in varying shades of vermilion and carmine, the value and distance for which it is available being printed in black. The Farm and Agricultural Produce labels are a recent introduction and have rather an artistic appearance, the lavender and black making an effective contrast. The Grain Samples on the other hand are chiefly remarkable for the minute lettering employed in the conditions of carriage. Lastly, the Authorised Advertisement is a curious and interesting label, and is not used, I think, by any other company; most contenting themselves by endorsing the bills or advertisements that are authorised to be displayed, by means of a rubber stamp. Within an Oxford frame appears yet another setting of the shields with GREAT NORTHERN RAILWAY above and Authorised Advertisement below. A space is left for the *Date*; while particulars about the hanging of the advertisement are also inserted on a blank line indicated by *H* placed at its commencement.

Great Northern.

Mostly in sheets of 30 or 60. Perfs. 10, 10½, 11, 11½, 12.

½d. One Newsp. vermilion. Size 2.7 by 3.3 cm.
1d. Two ,, grey ,,
2d. Four ,, blue ,,

Newspaper Parcel. Size 3.5 by 3 cm.

1d. Green on white, value in black.
2d ,, ,,
3d. ,, ,,
4d. ,, ,,
6d. ,, ,,

News Letter. Size 3.6 by 4 cm.

2d. Carmine on white, black sur. 1 to 100 miles.
3d. ,, ,, 101 to 200 ,,
4d. ,, ,, above 200 ,,

Farm & Agric. Produce. Size 3.8 by 4.2 cm.

6d., Lavender on white. Up to 20 lbs.
8d. ,, 20 to 30 lbs.
10d. ,, 30 to 40 lbs.
1s. ,, 40 to 50 lbs.
1s. 2d. ,, 50 to 60 lbs.

Grain Samples. Yel. & blk. on white. Size 3.2 by 3.5 cm.

Authorized Adv. Blue on white, imp. Size 6.5 by 7.5 cm.

(To be continued.)

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from Vol. 1, page 94.)

I INTENDED writing this month on the very interesting series of parcel stamps issued by the Midland Great Western Railway of Ireland, but, pending the receipt of further information which I hope to get shortly about the extremely rare and puzzling issue with "Arms in centre," will defer the article on this line until next month. Meanwhile I would be extremely obliged to any one who is fortunate enough to possess any specimens of this issue, or of the early issues of the Cheshire Lines Committee or first issue (Staffordshire knot) of the North Stafford Railway, if they would forward them to the editor or publisher for my inspection. The early issues of these three lines contain some most interesting varieties, but I would be glad of a little further information about them before completing my articles on them.

The great interest taken by collectors in Railway Stamps, both at home and on the continent, is evinced by the amount of kind assistance which I have already received towards making my contributions to this journal as complete and accurate as possible, and my thanks are due to various readers for the following additions which I am now able to make to my previous lists.

Great Western Railway.

There are 2 very distinct series of the coarsely printed type of the 4th issue. One almost resembles the finely printed type in execution and is perf. 12½: I have seen the 3d and 4d. values. The other is a much poorer production, being, in fact, similar to the "provisional" issue. It is perf. 12, and the 2d., 3d., and 4d. values are known.

The 5th and 6th issues are printed in sheets of 30, 6 horizontal rows of 5, and numbered from right to left, downwards. The 5th issue is carefully printed and minute examination can reveal no prominent variety of type; the common 6th issue is, from its bad printing, more productive of small errors, but none are of much importance.

6th issue. (a.) For small no. of papers. Two figure varieties of the 2d. exist, in one of which the 2 has a straight, and in the other a curly, foot.

(To be continued.)

U.S. REVENUE STAMPS.

We gather from the *Metropolitan Philatelist* that our American cousins are expecting a repeal or at least a modification of the war taxes which have now been in operation for the last two years and a half. It seems probable that the tax on express packages and telegrams will be abolished and also that on drafts and notes. There may be a partical reduction on deeds and mortgages, as well as proprietary articles and medicines, with a possible total abolishment of that on the two latter. The effect on the documentary revenue series will be to decrease the number employed or lessen the demand for the higher values. The proprietary stamps might vanish altogether.

TELEGRAPH CHRONICLE.

BAVARIA. Dr. Kalckhoff informs us that he possesses the 7 Kreuzer (25 centimes) of the 1st issue in two very distinct shades, dull mauve and bright lilac. He also states that the first issue exists imperforate, except the 1fl. 24kr. (3fr.) and the 23fl. 20kr. (50frs.), the stamps having been supplied in this state to M. Arthur Rothschild in Paris. Imperforate colour trials of the 28kr. (1 fr) exist in lilac, brick-red, carmine and grey, the colours of the 7kr., 1fl. 24kr., 4fl. 40kr., and 23fl. 20kr., respectively.

Ceylon. Mr. A. B de L' Argentière submits the following provisionals which are not mentioned in our publisher's catalogue:

25 cents on 50 cents blue. Black sur. Type 60a.
40 " " " " " Type 70a.
60 " 1 rupee red-brown " " Type 90a.
80 " " " " " Type 107a.

Type 60a.

Type 70a.

Type 90a.

Type 107a.

Ecuador. Dr Kalckhoff sends us specimens of a new issue, printed by Messrs. Waterlow & Sons, with portraits in black, within a coloured frame. Perf. 14 to 15. Further description is unnecessary as we add illustrations:

10c. light blue and black, portrait of Ricaurte.
20c. red and black, portrait of Salinas.

Paraguay. A correspondent draws our attention to the fact that a series of Telegraph stamps was announced in 1892 ranging from 2 cents to 25 pesos. Of these the 2, 4 and 30 cents are mentioned in our publisher's catalogue, the 40 cents was chronicled as having been received used postally in "*Ewen's Weekly*" in Oct. last, and Dr. Kalckhoff now adds:

50c. violet, green and black.

Can any of our South American friends kindly supply us with further information respecting this issue?

Since writing the above we hear of two provisionals. The 30c. and 50c. have been surcharged in black with new values respectively of 5c and 10c. The only copies which have been seen are used postally, hence it is uncertain whether these are provisional postage stamps only, or whether they are available for the prepayment of telegrams as well.

5c. on 30c. green, grey and black.
10c. on 50c. violet, green and black.

Salvador. From a correspondent we have received various unchronicled varieties.

1886. *Para Cablegramas.* Of the type 328a, illustrated in the Sept. number. Perf. 12.

10 pesos, yellow brown.

The values chronicled in the Sept. number were all dated 1896. There are most likely several issues between these dates. We shall be very glad for any further information.

1891. Type 331a. Black control. Perf. 12.
1c., black on yellow
5c. " greenish blue
10c. " pink
25c. " blue

Moens catalogues the two lower values of this set as fiscals. Possibly these are provisionals, as well as those which follow.

1892. Same type. Violet control.
1c., black on yellow.

1899? Surcharge of control no. on fiscals of this date. Type 331b.
1c., green (black control)
1c. " (blue control)
5c., orange "
10c., lilac "
25c., olive-green "

Type 331a.

Type. 331b

Sudan. In our Oct. no. Dr. Kalckhoff raised a doubt as to the existence of the 10 piastres with watermark of quatrefoils. Mr. A. Sempad now definitely informs us that it does not exist.

United States. *Western Union Telegraph Co.* Mr. Morley has found a copy of the Frank Stamp of 1876 without control.

THE JUDICIAL STAMPS OF THE STRAITS SETTLEMENTS.

OUR knowledge of these stamps appears to be very imperfect. Mr. Morley has lately unearthed a large number of unchronicled varieties. At present but one set, wmk. Cr. CC. is catalogued in our publisher's catalogue under the date 1875, a 50 ct. wmk. Cr. CA. perf. 12½, was chronicled in "*Stamps*" for Sept. 1898, and a 25c. brown and violet, wmk. CA. perf. 12½ in our January number of last year. In the first place, Mr. Morley's new discoveries show that the date of the set listed must be put back at least a year, for copies cancelled in 1874 have turned up. The colours of the lower values should be described as brown and *marone*, instead of brown and *red*. Further, to add to the list, we have the 2, 2.50, 3, 4, 4.50, 5, 6, 6.50 and 10 dollars, all in brown and *violet*, wmk. Cr. CC. imperf., the 25, 50, 75c, and 6 and 15 dollars, wmk. Cr. CC. perf. 14, and the 50c. wmk. Cr. CC. perf. 12½, also brown and *violet*. The 50c. perf. 14, is cancelled 1/2/69, so that these values evidently represent an earlier printing than those already listed, and it is probable that the whole set from 10c. to 100 dollars exists in these colours. Mr. G. Singler simultaneously reports the 25c. and 50c. of this brown and violet issue. Further we have a 2 cents and 10, 25, and 50c. brown and marone, 1, 2, 3, 4, 5, 6, 10, 15, 20, 25, 50, and 100 dollars brown and green, wmk. Cr. CA. perf. 14, the earliest cancellation being 10/8/74 on the 1 dollar and the latest 16/7/87 on the 2d., and the 3d. exists also perf. 12½ (cancelled 10/8/74).

For the convenience of collectors we append a summary of all the Judicial stamps known.

(*a*) Wmk. Cr. CC.

Date. ? Imperf.
2, 2 50, 3, 4, 4.50, 5, 6, 6.50, 10 dols. brown & violet.

1869. Perf. 14.
25, 50, 75c., 6, 15d. brown and violet.

Date ? Perf. 12½.
50c. brown and violet.

1874. Perf. 14.
10, 25, 50, 75c., brown & marone
1, 1.50, 2, 2.50, 3, 3 50, 4, 4.50, 5, 5.50, 6, 6.50, 10, 15, 20, 25, 50, 100 dols. brown and green.

(*b*) Wmk. Cr. CA.

1874 ? Perf. 14.
2, 10, 25, 50c. brown & marone.
1, 2, 3, 4, 5, 6, 10, 15, 20, 25, 50, 100 dollars brown and green.

1874. ? Perf. 12½.
25, 50c., brown and violet. 3d., brn. and green.

(*c*) 1896. Wmk. Cr. CA. Perf. 14.
10, 25, 50c., red and green.
1, 2, 3, 5, 10, 25 dollars, red and black.

FISCAL CHRONICLE.
NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Japan. *Receipt for Taxes.* We are informed that the whole set consists of 14 values, viz: the 8 previously chronicled, a 50 sen, and 1, 5, 10, 50, and 100 yen, and that these stamps are to be used for all stamp duties for which adhesives are required, thus superseding the Justice, Registration, Medicine, &c. Stamps. Of the 6 new values mentioned above we have now seen:
1 yen, yellow, greenish black, blue and white.
5 ,, carmine, blue black, blue and white.

Orcha. This state, having recently issued postage stamps, has provided itself with a fiscal of similar design. The accompanying illustration precludes the necessity for further description. The stamp is lithographed on thin white wove paper and perf. 13.

1 anna, dark blue.

Perak. Our publisher has shown us the current $5, Postage and Revenue Stamp, surcharged in black in three lines **Three Cents. Revenue only.** with a couple of black bars across the top of the stamp:

3 c., sur. in blk. on $5, green and ultramarine.

Siam. *Land Tax.* From a reprint of an official work on the Postal Organisation of the Kingdom of Siam which has been appearing in the *M.J.* we gather that the 8, 16 atts, and 1, 2, and 4 ticals of the 1883 issue were first issued in green and the 32 atts in yellow. The latter is unknown to us. Can any reader favour us with the sight of a copy?

32 atts, yellow, perf. ?

United States. From *Mekeel's Weekly* we gather that of the four high values mentioned in our April no. of last year only the $1 red and $3 red brown have been issued. Of the former 16,000 sheets (1,948,000 stamps) and of the latter 2,500 sheets (320,000 stamps) were printed. These stamps have now been superseded by a new set, ranging from $1 to $50, including a new value $2, printed in grey with a surcharge in large numerals.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. II. FEBRUARY, 1901. No. 2.

V. R. I.

THE Queen is dead. A reign has ended, the glory of which is unequalled; a life has closed, the beauty of which is unsurpassed. With hundreds of millions of loyal subjects over whom she ruled we sorrow now, and to universal testimony of her many virtues we humbly add the expression of our own love and admiration.

She leaves behind an empire on which the sun never sets; where alone freedom and justice broaden down from precedent to precedent. Who can realize this better than

1840. Prince Consort Essay. 1854. 1868.

the philatelist. The philatelist, too, though it were needless, as he turns over the leaves of his album, will ever have constant remembrance. Among the British and Colonial stamps there is a wealth of charming portraits of our revered Queen, which will ever serve to remind him of a monarch and an era that will never be forgotten. The first postage stamp issued is one of the most exquisite engravings and inaugurated a portrait which with slight modifications continues

1893. 1897. 1882.

to the present day. From our great Indian Empire we have it repeated on many stamps since 1854. Canada, most loyal, has given us many styles, including one of the very earliest in widow's weeds. From Australia comes one of the most beautiful, on the stamps of New Zealand and Queensland. From Africa we have one, which alas! displaced for ever, will al-

1897

1899.

1856.

1878.

1869.

1873.

1851.

1860.

King Edward VII.

Queen Alexandra.

ways awaken sad memories as recalling perhaps the greatest public anxiety which troubled the closing days of our beloved Queen. Let us hope for the speedy appearance of a new set for the recent addition to the empire, with the presentment of our King. The Queen is dead—Long live the King!

Looking Backward.

REMINISCENCES OF A "PHILATELIC PAUPER."

(*Continued from page 2.*)

I NOW began to subscribe to the Philatelic Record which had been running three years and about the same time I saw by chance in a shop window in the City a part of Major Evans' Catalogue for Collectors, which I purchased and a perusal of this settled my determination to take the whole. The Record and Evans' Catalogue brought with them a knowledge of the mysteries of paper, watermark, perforation and other philatelic niceties. However, at first, I only distinguished between varieties of watermark and did not take differences of perforation and paper till much later. I owe a great deal to Evans' Catalogue which thus laid the foundation of any philatelic knowledge I may possess. Just about this period my collection was immensely improved by the purchase of a capital collection, containing many good things, for £2. Otherwise my stamps were mainly obtained from a small shop in Seething Lane, the proprietress of which afterwards moved to Lower Thames Street, and at various places in Leadenhall Market. Many fine stamps were obtainable here at reasonable prices, though I can recall nothing in the way of special purchases, the prices then ruling may be gauged by the fact that 1/- Nevis cost 6d. each. At the commencement of the year 1883, however, my energies were so completely absorbed in other directions that I may be said to have practically ceased collecting for two or three years, much to the detriment of my collection, as then began the great changes of watermark from Crown C.C., to Crown C.A.; the result being that I missed many varieties, obtainable at first for a few pence, which became prohibitive in price when I resumed.

The recommencement of my philatelic activity was due to what I imagine was rather a unique circumstance. A friend of mine one day brought for me to see a fine old Lallier album, fat and well filled, and consequently containing very many good things. The stamp which I remember best in it, being a magnificent copy, fine colour and large margins, of the 1/- New Brunswick. As I had not been collecting for the previous two or three years, I was totally unaware of the enormous rise in value of stamps in the early eighties and I began to consider whether it would be worth while to offer £10 (!) for the collection, which price would probably have been gladly accepted by the owner, who was a non-collector. The collection, of course, must have been worth from £150 to £200 at the very least, but the curious part was the way in which it came into my friend's possession. He happened to find the collection by chance in a gentleman's library and was looking at it with some interest, when the latter said that he had collected them in his youth and if my friend was interested in old stamps he might have the collection!! I am sorry to say nobody ever gave me a collection—just my luck! I didn't get anything out of that collection. I believe it was all eventually sold, a leading dealer having the first pick out of it. He offered £5 for a pick of 5 stamps. As one of these was the aforementioned 1/- New Brunswick, I have no doubt but that the others were equally good, and I imagine that dealer must have been satisfied with his bargain.

The circumstance related above led me to look up my old collection, which I found had become quite valuable.

I now learnt that Stamp Clubs had come into vogue and I joined half-a-dozen and thus began to add again to my collection. The latter I now began to remount on an elaborate plan in albums with movable leaves. About seven years ago, before half of my collection was remounted, I think partly on account of disgust at the quantities of new issues, I decided to specialize and consequently sold about three quarters of my collection.

Perhaps it will be useful if I conclude these reminiscences with an expression of the results of my experience. Very narrow specialism, in other matters besides stamps, is apt to become monotonous, but it is the only way in which knowledge can advance. Most collectors, I suppose, merely collect as a recreation, and are

not disposed to study their stamps or put that amount of hard work into comparing stamps and reading what has been written about them, which tends to the advancement of philatelic knowledge. On the other hand, it is quite impossible now to attain completeness in a general collection and hence the "generalist" usually drifts insensibly into keeping up a few countries in which he is most interested. The result is that I am inclined to think a moderate specialism will be found the most suitable for any *serious* collector. Every one should, of course, begin by making a general collection. This is the only way of acquiring the fundamental principles of philately. When adequate knowledge has been gained, then specialize one or two countries; if need be, at the sacrifice of part of the general collection. But the latter should be again commenced and kept up side by side with the special one. Then even though the latter be incomplete, yet it affords a valuable means of keeping up general philatelic knowledge. As a matter of personal feeling I should eschew all, or nearly all, new issues; very few seem to me to be of any interest. In making these last few remarks I have postage stamps mainly in my mind, but it must not be forgotten that there are other branches of philately equally deserving of recognition. I refer to the collection of telegraph stamps, fiscals and entires, both envelopes and postcards. I have collected all these and find that all have their interest. The telegraphs and fiscals I still keep up, but I have regretted parting with the main bulk of my envelopes and postcards. In the realm of fiscals little is known, novelties and unknown varieties are plentiful and in all probability among these stamps the modern collector can most nearly experience the fascination which encouraged the early collectors of postage stamps to persevere.

Q.

German Colonies.

TRANSLATION OF AN OFFICIAL NOTICE.

THE new stamps etc. issued for the German post offices abroad are to be on sale from Dec. 17th, until further notice, at a special office connected with Post Office, nr. 19, Berlin, S.W. (Beuth Strasse).

The new issue comprises the following:—(*a*) For the Protectorates of German New Guinea, German South West Africa, Cameroons, Caroline Islands, Kiaotchau, Marian Islands, Marshall Isl., Samoa, Togo—all values issued for the German Empire, except 2 pfening, showing a uniform design, distinguished only by the name of the Protectorate.

(*b*) For the German East African Protectorate (the bracketed amount signifies the sale price for each value): Stamps at 2 pesa (5pf.), 3 pesa (7pf.), 5 pesa (12pf.), 10 pesa (23pf.), 15 pesa (34pf.), 20 pesa (45pf.), 25 pesa (56pf.), 40 pesa (90pf.) 1 rupee (1 mark 45pf.), 2 rupees (2 mark 90pf.), 3 rupees (4 mark 35pf.). Post Cards at 3 pesa (7pf), 3 x 3 pesa (14pf.), 5 pesa (12pf.), and 5 x 5 pesa (24pf.)

(*c*.) For the German Post Offices abroad (Turkey, China, Morocco) the stamps issued for the German Empire (values as under (*a*)) with the exception that, in Turkey, there is no stamp at 3pf. nor post card at 5pf., but in addition, a wrapper at 5pf. The stamps issued under this head bear a surcharge, viz: 1. For Turkey the corresponding value in piastres. 2. For Morocco the name of the country and the value in pesetas and centimos. 3. For China (except Kiao-tchau) the name of the country. All the stamps are to be sold at face value. In the case of East Africa the corresponding prices in marks and pfenings, as bracketed under (*b*) are the sale prices in Berlin until further notice. Colonial stamps may also be ordered by letter. In this case the amount is to be sent to "Postamt, Nr. 19, Berlin, S.W., (Beuth Strasse)" direct by money order. It is recommended to write name and address distinctly. Payment in postage stamps is not admissible. The order may be written on the counterfoil of the money order, but it will be preferable to send it by letter or post card. The stamps as ordered will be sent immediately from the office by registered letter, for which the necessary amount should be added. All issues formerly prepared for the German Protectorates will be withdrawn from sale at the Post Offices.

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EDITORIAL.

IN accordance with our intention, expressed last month, we present with this number our first supplement, containing the commencement of a catalogue of the Fiscals of the Argentine Republic. The stamps dealt with in this supplement are the Beer Duty, Consular Service, and a portion of the Documents series. The compilation of this list has been one of considerable difficulty owing chiefly to the fact that no collector in this country, as far as we are aware, possesses even a tolerably complete collection of these stamps, the higher values of the Documents series especially being of considerable rarity. But we must express our acknowledgments to several gentlemen who have assisted us. Mr. Thompson and Mr. Morley have allowed us to inspect their fine collections, and Mr. Pearce and Mr. White have sent us a number of varieties for inspection, and together with M. Langlois of Paris, all these gentlemen have most kindly endeavoured to reply to a number of queries to which the compilation has given rise. To all, then, we tender our best thanks for their aid. As a basis for our list we have used the fine catalogue of Argentine Fiscals published by the Argentine Philatelic Society, under the editorship of Dr. J. M. del Pont, a most valuable work, evincing most careful and thorough philatelic research; and we have also consulted the well known catalogues of Moens and Roussin. The result, we hope, is as complete a catalogue as can be given at the present time, but we can hardly expect to have escaped without some errors or omissions, and we shall be glad to be informed of any such that our readers may discover. As regards the prices we may say that our publisher has followed his usual custom of only pricing those stamps he has in stock for sale, and that in every case where prices are affixed the stamps can be supplied by him at that figure.

It may be useful to call attention to a few points in connection with the present instalment of the catalogue on which some further research by collectors seems desirable. In the first place it seems to us that probably other values besides the 4c. fte. and 10c. fte. of the Documents series for 1898 exist in the two varieties described in the footnote. Moreover cannot some of our readers add to the list of the same series, perf. 13½, represented by only four values? This seems obviously incomplete at present. Similarly, again, with the second type (Type 6) of this series. The issue for 1883 surcharged 83 (Type 9) is interesting and we should especially like to see any stamps of this series. If any of our readers possess such, we beg that they may be sent on inspection to the editor, who will take every care of them and return them promptly.

* * * *

Fiscal collectors need not utterly despair of acquiring the high values of U.S. revenues, as witness the following par. from the *Metropolitan Philatelist*. "Collectors have been gladdened by "the sight of a $500 and $1000 dollar revenue "of the present issue, unfortunately the price is "above the pockets of the majority; however "there is a good time coming and those who "live long enough may receive one from the "$50,000,000 mortgage of the Third Avenue "Railroad, which has just been recorded in the "Register's Office of Westchester County. It "was decorated with twenty-five one thousand "dollar stamps."

* * * * *

We are indebted to the kindness of Dr. Marx for the translation of the official notice, which appears on another page, on the new stamps for the German Colonies. These stamps are decidedly interesting and now that the older issues are to be withdrawn they will doubtless become rare, especially in a used condition. The notice is also valuable as informing collectors how to obtain the new issues for all the German Colonies at face value.

* * * * *

Our readers will be glad to hear that Mr. Pearce will contribute another article on the United States fiscals for the Philippine Islands. Mr. Pearce has added to his collection a further supply of these interesting provisionals and has collected a grest deal of fresh information about them. The article will appear in our March number.

* * * *

We have to announce that the private exhibition arranged by the I.P.U. for the 26th January last, has been postponed until Feb. 23rd. The tickets of admission which have already been circulated will hold good for the new date. The exhibition is to be held in the rooms of The Philatelic Society, London, at Effingham House, Arundel Street, Strand. We hear that a large number of exhibits have been received, and there is every prospect of it being a marked success.

* * * *

Our publisher has sent us a price list of the South African War Stamps. It includes the stamps of the Orange River Colony, surcharged V.R.I., Vryburg, Mafeking besieged, Transvaals, &c. The catalogue is very complete and will be found useful to collectors of these stamps.

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 6.)

Bristol and Gloucester Railway.

A hitherto undiscovered issue of this Company has been unearthed. The design is much the same as that of the previous issue, but the words "Newspaper parcel" are taken out, and qualifying inscriptions added instead at top and bottom.

3rd issue. 2d black on yellow. Perf. 9½.

The annexed illustrations of the 2 types of the B. & G. Ry. are interesting, not only from the extreme rarity of the originals, whose ugly design, although formerly somewhat common, has, luckily for the attractive appearance of a collection of Railway Stamps, fallen completely into disuse; but also because they are, I believe, the first Railway Parcel Stamps that have ever been reproduced in an English philatelic journal.

Monmouth Rail & Canal Co.

Part of an earlier issue has been discovered, similar to that already catalogued, except as to colour and perforation.

1st issue. 1d., black on white. Imperf.

(To be continued.)

* * * * *

Mr. J. G. Cairns submits a new variety of **North Eastern Railway.**

No value, blue, "prepaid Newspaper Parcel" with three diagonal bars across stamp in red.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS.

By G. W. J. Potter.

(Continued from page 6.)

THE stamps now in use on the Furness Railway are of medium size, and with one exception belong to the third type issued by the company. As with the Taff Vale, the highest value (3d.), is a survivor of the previous issue, and may be distinguished by being perforated and by the line being described as the Furness Railways, instead of Railway, that being its original title. The guage of the perforation varies, but the usual sizes are 11 and 10. One design and colour is used for all values, the shades varving from red to carmine. The figure of value appears on a circle of white, with labels above and below, together with a background of network. Control numbers occur at the top of the stamp and the order is usually left to right and downwards, but sometimes is right to left; other methods I have seen are upwards from right lower corner and down the next column; and starting from left upper corner the numbers run across two columns only and then on to the next line. There is also a series of the same stamps overprinted for use on the joint section belonging to the L. & N.W. and F. Rys. The inscription—in 3 lines—reads downwards and is as follows:—To L. & N.W. & Furness Joint Line only.

Furness.

Sheets of 30, usually 6 rows of 5. Size 4 by 4.1cm. Control numbers at top.

½d., Red on white. Roul. in colour.
1d. ,, ,,
2d. ,, ,,
3d. ,, perf. 11. Size 4.3 by 4.5cm.

(To be continued.)

BRITISH RAILWAY STAMPS,

By "K"

NEW ISSUES.

Great Western Railway.

The G.W.R. has signalised the advent of the new century by a new issue of parcel stamps. The design and perforation are unchanged, but the stamps are now printed in black on coloured paper.

7th issue. Dec. 1900. p. 12.
1d., black on yellow
2d. ,, ,, glazed blue
3d. ,, ,, ,, green.

Ireland.

The extension of the Dublin United Tramway Coy's line to Howth under the name of the "Clontarf and Hill of Howth Company" has necessitated an addition to the interesting series of stamps issued by this line.

Dublin United Tramways Co.

3rd issue. Type and perforation similar to rest of current issue.

½d., green.

BRITISH RAILWAY STAMPS,

By "K"

NEW ISSUES, Continued.

Clontarf & Hill of Howth Tramway Co.

1st January, 1901. Rect. 46 x 38mm., large figure of value in centre, above which is the inscription, "C. & H. of H.T. Co." and control number, and below, 4 lines of instructions and the words "Parcel Ticket."

Printed in black on coloured paper. Perf. 11.

2d., black on rose
2½d. ,, white
3½d. ,, blue
4½d. ,, yellow
6d. ,, green.

Issued, as they were, on New Year's Day, these stamps may fairly claim to form the first new issue of any kind of stamp in the new century.

PHILATELY'S OUTCASTS.

By A. B. Kay.

HAVING for some time past gathered together the outcasts of philately, viz.—reprints, forgeries, bogus stamps, and such like, possibly a description of the usefulness and arrangement of a collection of such "rubbish" may be interesting.

In the first place, the cost is trifling, compared with the amount required to be spent on a general collection, to make it fairly passable, whilst the knowledge and information gained during its formation is wide reaching, and embraces every branch of philatelic learning.

The idea of the collection is to compare the genuine reprints and forged stamps of an issue together, putting against each, notes regarding it, and thus when any doubt arise concerning a stamp, it can be readily turned up, and its status soon decided on.

Although information has to be sought for far and wide, but few books are really necessary. A good catalogue, Bacon's "Reprints" and Earée's "Album Weeds" about completing the only text books constantly required. It might be here remarked, that although "Reprints" is a very complete work, "Album Weeds" having been compiled some years back, is not so. Of course, one can only have praise for such a monumental and unique work, but it may be said that in the writer's collection of over 5000, about half the forgeries are not described by Earée.

The genuine stamps collected should preferably be the same as represented by the reprints or forgeries, as then shades can be readily compared, although in a case where the stamp forged is very rare, a common variety, if existing, of the same type will be of equal value for comparison of design. Unused copies mostly are required, to show the details clearly, but lightly cancelled specimens also have often to be inserted where one in an unused state is not readily obtainable. Sometimes, however, used stamps are even preferable, where an issue has a distinctive postmark, as instanced by the peculiar "arrow cross" of Spain, the "picture frame" of Sicily, and the "butterfly" of Victoria.

(To be continued.)

TELEGRAPH CHRONICLE.

CEYLON. Of the Indian stamps used in Ceylon we have seen the following varieties which have not hitherto been recorded. 1 anna, green, cancelled, '79.
4 ,, blue, on blue paper.

We are indebted to Mr. H. Thompson for the 1 anna, of which he possesses a strip of five on the original form.

We have also seen a copy of the 8as., brown imperf., on piece of original, cancelled Colombo 5/11/78. This stamp has already been chronicled but it is desirable to note the date of cancellation.

Orange Free State. In November last we chronicled some new varieties on the authority of *Ewen's Weekly*. We can now confirm the 1/- orange, with the error of surcharge FT, Mr. J. T. Crick having shown us a copy, cancelled 18/8/92. The type is No 294 of our publisher's catalogue.

1/-, orange, error FT.

The 3d., and 6d , of this type are already chronicled with the error, probably the 1d., brown exists also.

Our publisher sends us two panes of 60 stamps of 1d., purple surcharged TF, one being clearly printed, the other blurred. The type is No. 301 of our publisher's catalogue.

Peru. Our publisher has received several varieties of the 1896 issue (postage stamps surcharged "Telegrafos") with an additional surcharge of PERU and the name of a town, in two lines in large caps. about 6mm. high. The surcharge is evidently done by means of a handstamp as it occurs in various positions.

2c., lake Sur. PERU TARMA diagonally, but inverted, since the surcharge reads from the bottom right to the top left hand corner, in blue-black.
10c., orange, ditto
10c., ,, ditto, but not inverted
10c., ,, Sur. PERU TARMA, almost vertical, reading downwards. This surcharge appears to have been done first in red, and then in blue-black over the red, giving somewhat the appearance of a violet surcharge.
10c., orange, Sur. PERU FERRENAFE, nearly horizontal, in blue-black.
10c., orange, Sur. PERU LAMBAYEQUE, diagonally in black.
10c., orange, Sur. PERU SALAVERRY, diagonally, in blue black.
10c., orange, Sur. PERU SAN PEDRO, horizontally inverted, over a pair, in black.
10c , orange, Sur. PERU YCA, horizontally, in black.
10c., ditto, inverted.
10c., ditto, nearly vertically, reading upwards, in black.
10c., ditto, diagonally inverted, reading from bottom right corner to top left, in black.
10c., ditto, diagonally, reading from top left to bottom right corner, in green.
20c., blue (Unpaid Letter Stamp of 1874, Sur. TELEGRAFOS) Sur. PERU SUPE, horizontally, in violet.
20c., ditto, diagonally, reading from bottom left to top right corner.

FISCAL CHRONICLE.
NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

British Central Africa. *Consular.* Our publisher has shown us the following current Postage and Revenue stamps, surcharged CONSULAR in large caps, 21 x 3 mm.

2/6, ultramarine and black (red sur.)
4/-, carmine and black (bluish-black sur.)
£1, lilac and black (red sur.)

British South Africa. Mr. Thompson possesses a high value, £100, which we believe has not yet been chronicled. It is an oblong stamp, Arms in centre and two circles in upper corners with value £100, in white on a purple ground, and label at the bottom "One hundred pounds" also in white on purple. Perf. 12½. The wmk. we were not able to observe as the stamp was on the original paper.

£100, vermillion and purple, perf. 12½.

Since writing the above we are informed that this stamp was issued in 1898, and that also in all probability a £50 stamp exists. Moreover the following have been seen:—£50, blue and red, £100, red and green, £200, green and violet—all imperf. Are these proofs? Can our readers give us any information on these points?

Ceylon. *Stamp Duty.* Mr. H. Thompson has shown us an unchronicled and interesting error of one of the provisionals. The stamp in question is the 50 cents, lilac, wmk. Crown, C.A., perf. 14, surcharged TWENTY FVIE. The normal variety is No 14 in the list of these provisionals given by Mr. Pearce in *Stamps* for Oct., 1898, p. 157.

Furthermore we have in our possession the 20 cents, green, wmk. Crown C.A., *perf. 12½ x 14*, (cancelled 24/6/81), and the 50 cents, orange-brown with the same wmk., *perf. 12½*, cancelled 25/8/81.

20c., green, wmk. Cr. C.A., perf. 12½ x 14.
50c., orange-brown, ,, ,, ,, 12½.
TWENTY FVIE (Error) on 50 cents, lilac, wmk. Cr. C.A., perf. 14.

Great Britain. *Private Stamp. The Shipping Federation.* Of the same d sign and value as the stamp already chronicled, Mr. Morley sends us a strip of three in *pale chalky green*, with a zig-zag roulette, simulating perf. 13 when the stamps are separated:

6d., pale chalky green (Renewal Stamp), zig-zag roulette.

Japan. *Medicine.* Mr. H. Thompson has found a copy of the 4 sen, orange-yellow, imperf. so that now all the values are known imperf.

Niger Coast. *Consular.* We have seen another value of the current postage stamps surcharged CONSULAR in red, the 6d., yellow-brown, wmk. Crown and C.A.

Philippine Islands. As the United States revenue stamps for these islands are of great interest at the present time, we note for the benefit of those fiscal collectors who take stamped paper as well as adhesives, the following varieties, kindly communicated to us by Mr. E. R. Ackerman. Mr. Ackerman writes that he possesses the "10c de peso, Sello 11° at top, printed in "green and surcharged with hand stamp in blue "'U.S. Military Government, 1900—Internal "'Revenue,' also the 25c. de peso, of the same "type, in rose, similarly surcharged. Both "these sheets bear at left the circular imprint "Fabrica Nl. de la Moneda y Timbre 1898 y "1899 at left."

Portugal. *Imposto do Sello.* Mr. Thompson has shown us the 10c. of 1873. *Perf. 12.*

Saint Vincent. Two interesting fiscals of this country, which do not appear to have yet been chronicled were offered for sale in Mr. Hadlow's auction of Dec. 13th ult.

5/-, rose-red, wmk. star, surcharged REVENUE twice, once inverted.
£50 on 5/- rose-red.

The former fetched £2 4s. 0d., the latter £4 10s. 0d.

Siam. In answer to our query in last month's number, Mr. H. Thompson has shown us a copy of the Land Tax, 32 atts yellow. We find it is perf. 13½.

Transvaal. Mr. S. A. Klagsbrun has sent us the 1d., blue, Revenue, surcharged V.R.I. in black. The surcharge is in the same type as that on the postage stamps.

1d., blue, perf. 11½ x 11, sur. V.R.I.

The set from 1d. to £20 is said to be so surcharged, but we await fuller particulars before definitely chronicling them.

United States. *Private Proprietary Stamps.* From the *Metropolitan Philatelist* we cull the following table showing the total output of private die internal revenue stamps printed by the Bureau of Engraving and Printing for the year ending June 30, 1900.

	Sheets.	Stamps.
Centaur Co., 1¼ cent.	43,200	5,400,000
Hostetter Co., 2½ cent.	12,000	600,000
Branca Bros., 4 cent.	1,300	162,000
Radway & Co., ⅝ cent.	5,120	640,000
Warner Safe Cure Co., 3⅛c.	2,560	320,000
Piso Co., ⅝ cent.	10,240	1,280,000
Od Chemical Co., 2½ cent.	1,280	160,000
Anti-Kamnia Co., 2½ cent.	1,280	160,000
Lanman & Kemp, ⅝ cent.	3,650	730,000
,, ,, 1¼ cent.	175	35,000
,, ,, 1⅛ cent.	800	160,000
Dr. Williams Med. Co., 1¼ cent.	2,400	480,000
Johnson & Johnson, ⅝ cent.	11,200	2,240,000
Chas. Marchand, ⅝ cent,	90	18,000
,, ,, 1¼ cent.	625	125,000
,, ,, 1⅛ cent.	120	24,000
,, ,, 2½ cent.	290	58,000
,, ,, 3⅛ cent.	35	7,000
,, ,, 4⅜ cent.	10	2,000
,, ,, 7½ cent.	12	2,400

The same journal informs us that the entire stock of revenues of the old printing prior to the new series in grey, which we chronicled last month, have been destroyed.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. II. MARCH, 1901. No. 3.

Provisional Fiscal Issues of the American Occupation of the Philippines.

By A. Preston Pearce.

THE article that appeared in the preceding volume under the above heading contained little more than was discoverable from an examination of such specimens as had reached the writer. The greater part of the sum of our knowledge concerning revenue stamps has been gained by the same process of inspection, the opportunity of perusing official records coming but rarely to the collector of fiscals. Most fortunately, however, one of those rare chances has presented itself on this occasion in connection with what must perforce be considered one of the most interesting series of the last century, and, thanks to the intervention of an officer in the marine service of the United States, I am enabled to place on record the official lists of the revenue stamps employed and issued by the American revenue authorities.

As most of the types were fully described in the preceding volume, and photo-reproductions of nine of them appeared last October, I propose to make this article supplement the former one, and readers are referred to pp. 74, 75 and 80 of Vol. I, for an account of most of the issues and for illustrations of the designs.

Dealing first of all with the Giro duty, my correspondent makes a most important addition to the list, telling me that in 1898 and 1899 the Spanish issue current at the time of the occupation was continued in use, but all stamps before being placed on sale were rendered valid by the initials of the officer in charge of the Internal Revenue being written across the Spanish Arms in red ink. Our first illustration shows one of the stamps thus treated, and presents the type of the whole set; the colour is dark red for all values, the perforation being 14 and frequently somewhat rough. The list of values is the same as for the succeeding sets already correctly given, in which the two uncertain denominations are 2p. 40c., and 3p. 60c. There is no value above 15p.

Type 4.

I have no addition to make to the published list of the varieties of the 1899 issue, but have since received the 15 and 30c. de p., 1900, both type II. The 4p., of 1900, type I, was chronicled last December as showing an error in the range, but no correctly inscribed copy has yet been seen.

Unfortunately, however, another type has been detected, bearing date 1900, which differs from those previously recognized, as will be seen by the accompanying illustration. Though inferior still in execution it copies type I most closely but differs in various respects, notably in the solid portions of the design, the paper also is different and varies, and the colour is more slate than blue. Provisionally I label it type IV, and alter the last column in the table given in October accordingly, placing crosses against the 1p. 20c., 2p., 3p., and 5p., the only values thus far seen.

I may as well state now that the differences just referred to have aroused suspicions as to the genuineness of these specimens, so I have forwarded copies of each of the types to my correspondent with the request that they be submitted to the issuing authority for judgment; the result of this action shall be communicated in due course.

It is but a short time ago that I discovered forgeries of two values of one of the earlier *Giro* sets in use in the Philippines, and as the extremely primitive design and rough execution of the series now under consideration plainly invite imitation, it would not be at all surprising if criminal industry found expression in this direction. Being so well acquainted with the ever present character of this danger and with the many devices adopted by Governments to frustrate the aims of forgers, I have considered it within my province to address a strong warning to the responsible officers of the U.S. Revenue service in the Philippines, and I have not hesitated to declare that, failing the provision of finely engraved and distinctive types, it would be far safer to import and suitably overprint the current U.S. revenues than to continue the present dangerous course. Whether the warning will fall on deaf ears or not it is impossible to say, but when one thinks of the triumphs of the engraver's skill emitted, say by Austria and Hungary, for the purpose of defying forgery, and compares them with the labels that have been doing duty in the Philippines, one is inclined to say that such disregard of elementary precautions is a direct incentive to crime.

In this connection it is not without interest to recall that the largest number of recognized forgeries of revenue stamps (all of course made to defraud the Government) have been imitations of *Spanish* issues.

Passing on to the SELLO stamps, I have first of all to correct one of the statements previously made anent the appropriated Spanish set. I am informed that the initials of the issuing officer alone gave validity to the stamps, the LIEUT. U.S.N. —CAPTAIN OF THE PORT overprint being merely a cancellation. The full set was constituted as follows, the colours in italics have not been verified by the writer.

25 c. de p., red	3 pesos, *deep pink*
40 ,, dark blue	5 ,, slate
50 ,, yellow brown	10 ,, *orange*
1 peso, grey purple	15 ,, *red brown*
2 pesos, *light brown*	20 ,, *light purple*

On a close inspection of the first American type (Fig. 6 in the former article), it will be noticed that the four central stripes of the shield bear each a figure of the date of issue, 1899. In the corresponding position in the second type (Fig. 7), the date 1900 appears, so these two are distinct issues.

As already stated, the first sheets of the American type were issued imperforate, but I am informed that this was very speedily rectified. It was intended to print each value in the corresponding colour of the last Spanish issue, but as might be expected the correspondence is not very close. Some of the shades in these lists differ slightly from the tints previously chronicled, closer comparison of additional copies rendering this necessary.

Dated 1899. Imperforate.

25 c. de p., dull red	3 pesos, *deep pink*
40 ,, blue green	5 ,, *slate*
50 ,, pale buff	10 ,, *orange*
1 peso, pale violet	15 ,, *red brown*
2 pesos, *light brown*	20 ,, *lilac*

The same perforated 12. The list of colours furnished is the same as above, but the few copies I have seen of the 50c. de p., are pale yellow, and those of the 1 peso are quite different, being very deep violet. There was also a later printing of the 25c. de p., in bright carmine, instead of dull red, which adds another variety to the list.

(*To be Continued.*)

The Exhibition of the International Philatelic Union.

THIS Exhibition, which was postponed from 26th January, took place on 23rd February, in the rooms of the Philatelic Society, London and was very largely attended. The exhibits were limited to 50 stamps (pairs to count as one stamp, strips of three and blocks of four as two, and larger blocks as three stamps). No exhibitor was allowed to show for competition more than three exhibits in each class, and no one could take more than one prize in each class or two altogether. The Judges were Messrs. M. P. Castle, H. R. Oldfield, W. Dorning Beckton and W. Schwabacher.

EXHIBITS AND AWARDS. **Grand Prize** (for best exhibit in Classes I & II), VERNON ROBERTS. *Cape of Good Hope*, 1853-61. A magnificent lot of triangular Capes, including the 1d. and 4d. woodblocks, unused and used, in shades, with the errors and a pair, 1d. and 4d., blue, *se tenant*. Of the De la Rue printing the 1d., carmine, 4d., blue, 6d., mauve, and 1/-, emerald green were shown in mint blocks of 32. **Special Prize** (for the exhibit which shows most philatelic knowledge, care and attention, without regard to monetary value) DALTON, R. *Victoria* 1850. A fine collection of used copies of the 1d., 2d., and 3d. values, in strips and selected shades. The notable varieties were well described.

Class I. The Stamps of Great Britain or of any one British Colony, consisting of 1, or 2, or 3 issues, as indicated by consecutive dates in Stanley Gibbon's Catalogue. **First Prize,** HAUSBURG, L.L.R. *New South Wales*, 1850 & 51. A collection of "Sydney Views" 1d., and 2d., used. The exhibit was completed by the competitor showing the remaining varieties of the 2d., and 3d., *hors concours*. This exhibit was especially remarkable for the superb condition and good arrangement of the stamps. **Second Prize,** NEAVE, B.W. *Canada*, 1851-57 & 1887. A very fine lot of pence Canadians, used and unused. The 12d. was, however. wanting. **Third Prize,** LOMBARD, M.H. *Gambia*, 1880 & 1887-88. This exhibit came from America. **Consolation Prize,** JOSELYN, J.E. *Gambia* 1886-88.

Other noteworthy exhibits in Class I were a nice lot of unused pence Ceylons 1863-67, by B. W. Neave; Hong Kong 1862-77, unused, in shades, and Victoria, 25 unused stamps, including a superb 3d. grey lilac, wmk. double-lined 1, and two copies of the 5/- blue on yellow, by L. L. R. Hausburg; and a collection of curious varieties of perforation, &c., of South Australia, beautifully mounted and described by R. Dalton.

Class II. The stamps of any Country or Colony not comprised in Class I, and under the same limitations as Class I. **First Prize**, FRENTZEL, R. *Mexican Locals: Campeche, Chiapas and Guadalajara*. This exhibit included the 25c., and 50c., Campeche and the ½, 1, and 2 reales Chiapas, on originals, as were many of the Guadalajaras. **Second Prize,** FULCHER, L. W. *Austrian Italy*, 1850. A used collection, showing the varieties of type and paper. **Third Prize,** LOMBARD, M. H. *French Colonies*, 1859-62. A nice lot, all unused, including two blocks and two strips of the 10c., showing the stamp sideways, double impressions, and unofficial perforations. **Consolation Prize,** REICHENHEIM, F. *German African Colonies*. This exhibit showed some interesting obliterations and some "split" stamps on originals, as well as the normal varieties.

(*To be continued.*)

Philately as an Aid to Culture.

VI. FROM THE LOYALIST'S STANDPOINT.

NOW that the world-wide British Empire is mourning the loss of its departed Queen, and is in countless ways displaying its grateful appreciation of her glorious reign, it may be worth while recalling the fact that when that reign began philately was as yet unborn. But ere three years had elapsed the penny postage system was introduced, and the first adhesive stamps were engraved and issued in 1840. These were the black 1d., and the blue 2d. without white lines: a pair still unsurpassed for graceful boldness and artistic beauty of design.

From that time onwards we can trace almost step by step in the pages of our Albums the family history of our late Sovereign. The earliest stamps of the colony of Victoria depict the fair young girl in possession of the orb and sceptre, or seated upon her ancestral throne. Her coronation portrait is reproduced by Nova Scotia, in the first type of Queensland, and in various emissions of the Bahamas, Grenada, Tasmania, New Zealand, and other countries. Her Majesty's alliance to the husband of her choice is commemorated by the 6d. and 10 cent values of Canada. The picture of a little boy in Highland dress upon stamps of New Brunswick and Newfoundland makes us acquainted with the birth of a son and heir. Then followed a period of happy married life, during which the Queen's head was presented to us under various guises, mostly conventional, but occasionally almost grotesque, as in the first issue of what was then called Van Diemen's land, and in some of the "native" Mauritius. Next came her great sorrow and bereavement, as indicated by the widow's weeds, first in the 1868 issue of Newfoundland, and afterwards by Canada and other colonies. Then years rolled on, and the loyalty and affection of her subjects were proved by the celebration of her Jubilee, when the Queen appeared in Westminster Abbey as she is represented on two handsome sets of the Niger Coast, and the large rupee series of India. The same sentiment rose to a still higher pitch of reverence and enthusiasm at the Diamond Jubilee in 1897, with which philately showed itself in touch by the portraits on the commemorative issues of Canada and Newfoundland, and by the 2d. and 2½d. stamps of New South Wales.

And now that her long and honourable career has been closed in death, and a sweeping change must soon take place in the designs of the stamps of the British Empire, no more interesting and loyal section of philately can be taken up by the group collector than the "Queen's head" in all its varied forms and types and countries, from the first beautiful pair mentioned above, down to the newly issued stamps of the Cayman Islands, and the pretty farthing provisional of Bermuda—a range of more than sixty years!

A noteworthly halting-place in the history of philately has now been reached, and philatelists of the future will perhaps start their collections with stamps of Edward VII, and the new century; but even they will be unwilling to forego what information has been stored up for us concerning the previous history of the Prince of Wales. Hence an exception will be made in favour of the New Brunswick stamp already referred to; but it is Newfoundland which in this respect will undoubtedly bear off the palm. For in its stamps not merely are we shown His Royal Highness as a little boy, but he is also represented in officer's uniform both in youth and in full manhood. His consort, now Queen Alexandra, takes her place by his side, with their son—the heir apparent to the crown, and still another step onward in the genealogy. Thus this colony had, only a few short weeks ago, the unique distinction of having four generations in the line of succession to the Empire's throne depicted upon its postage stamps, viz.: the Queen, the Prince of Wales, the Duke of York, and young Prince Edward. One of these—the honoured head of the family—now alas! has passed away, and only three remain. May many years elapse before the next in order be taken from us! God save—long live—the King!!

EDWARD BELL, M.A.

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EDITORIAL.

THE event of the past month in Philatelic circles has undoubtedly been the private competitive exhibition of the International Philatelic Union. The Exhibition was the first of the kind held by the Union, and we believe the first of any exhibition with the novel limitation imposed on exhibits. It was found by the Committee of the I.P.U. that, of recent years, the monthly meetings, at which, of course, only London members could be expected to be present, were very poorly attended. This was no doubt greatly due to the fact that a collection of any one country, especially if highly specialized, did not appeal to more than a few members, and consequently those not so interested failed to support the meeting by their presence. In view of this fact, and also to allow provincial and foreign members to take an active part in the proceedings, it was resolved to abandon the meetings this year, but, instead, to hold an exhibition to which all could send and all stand a chance of winning a prize. The novel lines on which it was held were, we believe, primarily suggested by Mr. W. Dorning Beckton, who is a Vice-President of the Union, and the chief limitation of only admitting 50 stamps, drawn from one, two or three consecutive issues of a country, not only prevented any one member from taking up an undue amount of space (for which no charge was made) but also helped to place the medium collector in a favourable position for competition with the specialist. Moreover, to ensure this latter end still further, the judges were requested to give more weight to the method of arrangement of the stamps and the amount of philatelic knowledge evidenced, than to the monetary value of the specimens shown. The result was eminently successful. About 86 exhibits were obtained and these occupied nearly all the space available for the purpose of exhibition, which was held in the rooms of the Philatelic Society. Tickets were at the disposal of any philatelists who applied for them and the general interest in the exhibition was evidenced by the large number of visitors who thronged the room during the five hours that it was open. Amongst these visitors we noticed most of the leading philatelists of the day, and there were certainly stamps shewn which were worthy of their attention. Pressure on our space prevents us from giving a detailed description of the exhibits but on another page will be found a brief résumé of some of the more notable ones. Readers of our paper will note that one class was devoted to fiscals and in fact, the I.P.U. is one of the few societies which definitely recognizes these labels as within its range. It is also interesting to observe that two of the prizes went to an American collector.

* * * *

We offer a further instalment this month of our Catalogue of the Fiscals of the Argentine Republic, in the form of a second supplement, which brings it down to the end of the "Documents" series, and commences the Foreign Bills. While tendering our thanks to many friends for the complimentary remarks they have passed on the first portion, we can only say that if collectors will continue their generous help in the way in which they have begun, there is no reason why the catalogue should not be tolerably complete. The series of Foreign Bills are fairly straight forward, but the series of duties which follow, such as the Hat Tax, Insurance, Matches, Medicine, Patents, Playing Cards and Tobaccos, are vastly more complex and we need all the help collectors can give in the way of either submitting unchronicled varieties or furnishing definite information.

* * * * *

Although we have devoted an additional column over and above our allotted space for our Fiscal Chronicle this month, yet we are reluctantly compelled to hold over a number of interesting varieties which have been recently discovered. Our friends in America seem particularly energetic in the collection of fiscals and we suppose that, having particularly handsome fiscals of their own, which moreover are fully catalogued in their leading Catalogue of Postage Stamps, they are thereby induced to collect them and are thus led to pay attention to those of other countries. It is our experience that if once a collector is tempted to take up the fiscals of one or two countries he usually finds the interest grow upon him and extends his researches over a wider range.

* * * * *

We have received two little publications which should be useful to philatelists. One is the Philatelic Almanac for 1901, price 4d., from Messrs C. J. Endle and Co., Boscombe, Bournemouth. It contains an article on "The Mission of Philately," "Notes on Stamps for Collectors of limited means" with various other items. The other is the 4th edition of the British Stamp Directory, edited by W. G. Walton and published by the Philatelic Publishing Co., Fentham Road, Handsworth, Birmingham. This contains the names and addresses of some 2400 philatelists. We have tested it and find it accurate, so that we can recommend it as a work of reference.

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 14.)

London and North Western Railway.

ALTHOUGH specimens of the early issues of this line are by no means common, their arrangement fortunately presents no great difficulty, and I do not think any important additions to the following list will be necessary.

1st issue. Large rect., 58 x 46 mm. Figure of value in centre, in diamond shaped lozenge, whose top and bottom ends are let into two triangles. Name of Railway in ornamental type at top, and "Prepaid Newspaper Parcel" in block type at bottom. Black horizontal controls, varying in size, across top or centre. Perf 12½.

1d., 2d., 3d., 4d., 6d., 9d., green.

Note—Some of above exist with the plate letter A at top left corner. I have seen the 1d., and 2d., p. 12½., and the 2d., p. 11.

2nd issue. Medium rect., 36 x 28 mm Same design, all from plate A. Rouletted.

1d , 2d., 3d., 4d., 6d., 9d., green.

3rd issue. Small rect., 30 x 23 mm. Same design, but all lettering in block type. The 1d. value rouletted plain, all the others in green. The following plate letters exist.

1d. green,	plates		B, D, E, F, G, H, I, J, K, L.
2d.	,,	,,	B, C, D, E, F, G, H, I.
3d.	,,	,,	B, C, D, E, F.
4d.	,,	,,	B, C.
6d.	,,	,,	B, C.
1/-	,,	,,	B.

4th issue. 1897. The well known "Britannia" issue, which differs from its predecessors in that it is available for all parcels, instead of limited to newspapers. General design—Arms (Britannia) in circular band containing name of railway—"PARCEL" above and "STAMP" below. Figure of value in all 4 corners. Medium rect., 40 x 26 mm. Rouletted.

There are several subtypes of this issue, of which I give below all that I have seen.

(a.) Plain, as described above.

1d., (lilac), 2d , (orange), 3d., (brown), 4d., (dull green), 6d., (sky blue), 9d., (light red), 1/-, (bright green.)

(b.) Figure of value surcharged in black at bottom.

1d., 2d., 3d., 4d., 6d.

(c.) Large control numbers (4 mm. high) surcharged above, and in addition to value.

1d., 2d., 3d., 4d., 5d., (sage green), 6d., 7d , (Prussian blue), 9d., 10d., (brown), 1/-, 1/6, (burnt sienna), 3/-, (orange brown), 5/-, (red lilac).

(d.) Similar, but small controls (3 mm.)

½d., (yellow), 1d., 2d., 3d., 4d., 5d., 6d., 7d., 8d., (slate), 9d, 11d., (orange red), 1/-, 1/2, (lilac), 2/-, (French blue), 2/6, (cobalt).

Note. The later printings of subtype (d.) were in changed colours. 3d., violet brown, 5d , grey-white, 9d., pale rose, and 1/-, green-white.

(e.) Small control, no figures of value. 2/6, 5/-.

Note. Most of the early stamps of this issue had the arms printed in black on the back. This was afterwards abandoned.

5th issue. 1899. Same size as issue 4. Design—Large white figures of value in solid square, surrounded by name of railway, "Parcel Stamps" at top, and small black controls at bottom. Printed in washy carmine on very poor paper. Rouletted.

½d., 1d., 2d., 3d , 4d., 5d., 6d., 7d., 8d., 11d., 1/-.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS.

By G. W. J. Potter.

(Continued from page 14.)

A PRETTY series of stamps is issued by the Maryport and Carlisle Railway, the shades, as usual, varying considerably with different printings. The ½d. is smaller and type-printed, with M. & C.R. vertically overprinted in red, reading upwards. The design of the other stamps is a slight modification of that described under the head of the Barry Railway; the controls, however, being placed in a separate space below the body of the stamp. The numbering seems to have been done very carelessly, as although the sheets consist of 12 stamps, in only one case—that of the ½d.—will the controls on last stamp of each sheet divide by 12. Present figures are: 1d., 4395: 2d., 87: 3d., 6313; 4d., 2382; and 6d., 7316; giving a remainder of 3 in the case of the 1d. and 2d , 1 in the 3d., 6 in the 4d., and 8 in the 6d. The method of numbering cannot be that used in railway tickets, where the first ticket is always 000, for then we should have a remainder of 11. It would be interesting to discover the cause of this curious numbering.

Maryport and Carlisle.

Sheets of 12 (3 rows of 4). Size of ½d., 3.2 by 4.2; others, 5 5 by 8.4cm.

½d.,	black on white, roul.	
1d.,	,,	red, perf. 12
2d.,	,,	green, ,, 11
3d.,	,,	blue, ,, 11
4d.,	,,	yellow ,, 12
6d.,	,,	brown ,, 12.

The earliest stamps of the Severn and Wye Railway were smaller, and bore a *fac-simile* of the secretary's autograph, which is omitted in the current issues. The whole inscription is comprised in four lines of text, the value appearing in lined outline figures showing through the two lower lines. The title of the company is now Great Western and Midland Companies Severn and Wye Joint Railway; before that it was Great Western & Midland Railway Cos., Joint Severn and Wye Bridge and Severn Bridge Railway; and in its early days Severn and Wye Railway and Canal.

Severn and Wye Railway.

Imp. Size 10.3 by 6.5 cm.

½d.,	black on yellow	
1d ,	,,	white
2d.,	,,	pale blue
3d.,	,,	rose

(To be continued.)

TELEGRAPH CHRONICLE.

CHILI. Mr. A. S. Lawrence informs us of another value of the 1894 issue, small sized stamps, of this country, viz.: 5c. carmine rose.

Philippine Islands. We illustrate the stamp issued by the Filipinos about a year ago. We have seen another value of similar design:

5oc., blue.

Salvador. Mr. Lawrence makes two additions to the list of telegraphs of this country.

1891. 5oc. black on lilac (black control).

1895. 5c. black on blue (blue control).

PHILATELY'S OUTCASTS.

By A. B. Kay.

(Continued from page 15.)

The style of printing of the genuine should be noted,—whether engraved, typographed, lithographed, or otherwise printed. Some stamps have been issued in more than one kind of printing, for instance, the Maximilian issue of Mexico, first unpaid France, Nevis, &c.; forgeries are most often lithographed.

Paper, watermarks, perforations, and gum are also points to be carefully looked into. Few reprints and hardly any forgeries are watermarked, and the gauge of the perforation, roulette, &c., of a genuine stamp is seldom the same as that of its imitations. Reprints often have no gum, or one entirely different to that found on originals.

Note should be made of the various types of a stamp, in such countries as Bremen, Oldenburg, and Switzerland. Minor details, such as stops, number of lines and dots in circles must be looked into, as it is chiefly in these small matters that reprints and forgeries are clearly distinguished from the genuine.

Surcharges have to be compared, as many forged ones exist, often inverted; and sometimes on stamps that were not really impressed. Forged perforations, postmarks, colors chemically changed, fakes of many other descriptions, unissued and bogus stamps, in fact anything of a postal nature, that is not all it should be to make it a genuine stamp, is included.

In a short time a most interesting and useful collection can then be got together for a little expenditnre, and perhaps this article may be now the means of saving from neglect or destruction many pieces of paper that are of more real interest than genuine stamps.

* * * *

Just as we go to press we have received the Feb. number of "Stamps" in which under the head of Fiscal Notes, Mr. Preston Pearce contributes an interesting and valuable catalogue of the fiscals of Saint Vincent. Next month we will give a list of the hitherto unchronicled varieties which here appear for the first time.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

BRAZIL. *Consular.* Our publisher has shown us three new stamps of the accompanying design, printed in rose on wove paper, with value in black, perforated in big holes, wide apart about 6.

1$, rose and black, perf. 6.
2$, rose and black, perf. 6.
5$, rose and black, perf. 6.

Cashmere. The accompanyiny illustration represents a stamp which we presume hails from this country. It seems to be a production of Messrs De la Rue and Co. The tablet at the base bears the inscription "1 anna" in native characters and this with the two labels bearing native inscriptions at the sides is printed in rose, the remainder of the stamp being in lilac. There is a watermark which we cannot decipher with certainty, but which appears to be a flower, repeated about 4 times over the area of the stamp.

1 anna, lilac and rose, wmk. flowers? perf. 14.

Columbia. *Habilitacion.* Of a similar type to the issue of 1889-90, here illustrated, we have the 1 peso value for the "Bienio de 1893 y 1894." Probably other values exist. Wove paper. Imperf.

1 peso, vermilion.

Mr. A. E. Lawrence informs us that the colour of No. 13001 in Moens' Catalogue, *i.e.* the 50c. of 1889 is *black on deep orange*, and that of No. 13004, *i.e.* the 50c. of 1892 is *blue* in two distinct shades *light blue* and *dark blue*.

Timbre Nacional. With reference to No. 12024 in Moens' Catalogue, *i.e.* the 25 centavos, gold, of 1889, to which Moens appends the note "Le 25 centavos n'ést peut être qu'un essai" Mr A. E. Lawrence informs us that he has a used copy, penmarked, in his collection

Honduras. Mr. A. E. Lawrence has found a Revenue stamp of this country. The design consists of the Arms in centre and inscriptions "Republica Major de C.A." "Estado de Honduras" above.

1 peso, pale pink, perf. 11½.

India. *Petition.* Mr. K. Peerbhoy submits a stamp which is unknown to us. It is the 2 rupees, Foreign Bill, with the top and bottom labels cut off and surcharged PETITION in green caps., 16 x 2½ mm.

Mexico. *Hilaza y Tejidos.* Mr. G. Helmrich writing to us from Tepic, informs us that the stamps with this inscription pay tax of 5% on the value of cotton goods, prints, crude and white shirtings, &c., manufactured in the Republic and that they are used in the same way as the Renta Interior series, for which reason they have two parts, perforated between. Through his kindness we are able to illustrate the designs of the series for 1899-1900 and 1900-1901. The former set was chronicled by us on the authority of *L'Ami*, in March last,

but our correspondent states that the colour of the 5 pesos is *light blue*. It was formerly given

as *brown*. The colours of the 1900-01 set are 5c., green; 20c., dark brown, 1 peso, bright red; 5 pesos, blue; 20 pesos, orange. The 5c. of both series which are submitted to us, are on unwatermarked wove paper and perf. 12, but that for 1900-01 is embossed with something of the nature of a monogram which we are not able to decipher.

The same gentleman also sends us copies of the current series of *Renta Interior* and *Documentos y Libros* which were issued last July. We illustrate these also.

The colours of both series are the same and are given by Mr. Helmrich as follows:—

1c., light brown	25c., dark blue
2c., blue	50c., greenish black
5c., green	1p., greenish blue
10c., carmine	5p., rose

10p., dark green

Some of the lower values have been chronicled before.

Newfoundland. Our publisher has received a new Revenue stamp from this Colony, which is represented in the accompaning cut. It is roughly printed on unwatermarked wove paper.

10 cents, mauve, no wmk., perf. 11.

Straits Settlements. *Judicial.* From M. Langlois, Mr. G Singler, and Mr. A. B. Kay we have received information of several values omitted from our list in the January No. page 8.

(*a.*) Wmk. Cr. C.C. Imperf.

1 dollar, brown and violet.

1869. Wmk. Cr. C.C. Perf. 14.

10c., brown and violet

1$ " "

4$ " "

1873. Wmk. Cr. C.C. Perf. 12½.

1$ brown and green (cancelled 9/8/73)

(*b.*) Wmk. Cr. C.A. Perf. 12½. The date must be set back at least a year, as M. Langlois has the 25c., cancelled 23/12/73.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. II. APRIL, 1901. No. 4.

The Fiscals of Nevis.

BY A. WHITE.

THE Fiscals of Nevis seem to be less understood than those of any of the other West Indian Islands, which is probably owing to the rarity of many of the varieties, and in compiling a list of these stamps one is at once confronted with the difficulty of obtaining a sufficient number of copies for adequate study and comparison. I trust, however, that the following list will be found fairly complete, but should any collector possess any variety that is not mentioned, I shall be very much obliged if he will kindly inform me of the fact. In this connexion I wish to tender my best thanks to Mr. Pearce, Mr. Kennedy, and Mr. Morley for much valuable assistance.

Nevis fiscals, excluding the St. Christopher Stamps surcharged for joint use in Nevis and St. Christopher, and which are more conveniently dealt-with with those of the latter Island, consist entirely of Nevis Postage Stamps surcharged "Revenue" in different types. The surcharge was first applied locally by means of a hand-stamp, and the stamps were in use in this condition in portions of 1878 and 1879. These were superseded in the latter year by a full set with the surcharge printed in London in somewhat similar type, and on the introduction of the De La Rue design the surcharge was printed in large capital letters.

The following is a list of the standard varieties known to me; some minor varieties will be referred to later.

1878. Postage Issue of 1861. Engraved. Perf. 13. Hand-stamped **Revenue.** with stop.

1. 6d., grey-lilac.

1878. Postage Issue of 1867. Engraved. Perf. 15. Hand-stamped **Revenue** without stop.

2. 4d., orange.

With surcharge inverted.

3. 4d., orange.

1878. Postage Issue of 1878. Lithographed. Perf. 15. Hand-stamped **Revenue.**

A. With stop.

(*a*) Surcharge in black.
4. 1d., vermilion.

(*b*) Surcharge in deep blue.
5. 1d., vermilion.

B. Without stop.

(*a*) Surcharge horizontal.
6. 1d., vermilion.
7. 1/-, deep green.

(*b*) Surcharge vertical, reading upwards
8. 1d., vermilion.

(*c*) Surcharge diagonal, reading upwards.
9. 1d., vermilion.

(*d*) The same, surcharge inverted.
10. 1d., vermilion.

(*e*) Surcharge diagonal, reading downwards.
11. 1d., vermilion.

1879. Postage Issue of 1878. Lithographed. Perf. 15. With surcharge **Revenue,** printed in London.

12. 1d., rose.
13. 4d., orange (shades).
14. 6d., grey
15. 1/-, deep green.

1881. With Queen's Head. Wmk. Crown CC. Perf. 14.

(*a*) Surcharged **Revenue.**
16. 1d., lilac.

(*b*) Error **Revnue,** (Moens)
17. 1d., lilac.

(*c*) Surcharged REVENUE.
18. 1d., lilac.
19. 6d., green.

1884-90. Same design, wmk. Crown CA. Surcharged REVENUE.

20. 1d., lilac.
21. 4d., blue.
22. 6d., green.
23. 1/-, lilac-rose.

I have seen specimens of all the varieties listed with the exception of No. 17. This variety is catalogued by Moens, but I am not certain if I have placed it in the right position; does any collector possess a specimen?

Besides the above varieties there are certain minor ones which should be referred to. It will be noticed that all double surcharges are omitted. This is done intentionally, as in all the undoubted specimens I have met with, the first impression is so indistinct as not to be, I think, worthy of notice, and the second surcharge has been merely applied to supply the deficiences of the first. In other cases the appearance of a double surcharge has been merely caused by a slipping of the hand-stamp. The variety of the 1d., vermilion catalogued by Moens with a *y* instead of a *v* in the surcharge is probably caused by a defective impression, as in some copies the *v* might equally well pass for either letter.

Of the 1/-, green (No. 15) there are two minor varieties, in one there is a small irregular cross on the hill in the design, and in the other the design in the right-hand upper corner is defective.

Very few of the varieties of Nevis fiscals can be considered common; probably the rarest of all (excluding errors) is the 1/-, green with hand-stamped surcharge (No. 7). Nos. 1, 2, and 16, are all decidedly rare stamps, and the errors Nos. 3 and 17 are both of the greatest rarity.

Provisional Fiscal Issues of the American Occupation of the Philippines.

By A. Preston Pearce.

(*Continued from page 19.*)

1900. Perforated 12. Three higher values have reached me since October, and a fourth is mentioned by my correspondent, but he found that he had omitted to make certain that all values exist in this type.

25c. de p., carmine
40 ,, dark blue
50c. de p., buff
1 peso, dark violet
2 pesos, *light brown*

The smaller labels ranging from 1 to 10 c. de p., are styled Receipt stamps. I have not yet heard of any additional values of the Spanish type appropriated for use, but they probably exist as the American type (Fig. 9, October number) was not issued until after the arrival of the perforating machines in 1899.

To the three values of this latter issue must be added a fourth, the 1c. de p., black. This I am told was a mistake, and my informant considered that it would be one of the rarest of the provisionals as hardly any had been sold. To this apparently must be added the qualification of rare in *used* condition, for I see that Mr. Morley has obtained a supply of unused copies. The 2c. de p., was first printed in pink, and later in carmine on thinner paper. I possess all four values in blocks showing the normal perforation of 12, and, in addition, a block of the 5c. de p., deep blue, pin perforated about 15.

I note in the Feb. Fiscal Chronicle a description of two varieties of the converted stamped paper series, but they differ from the corresponding values in the list furnished to me. I have not yet received any specimens, and the particulars furnished are somewhat meagre, but I learn that the Spanish stock seized was overprinted U.S. MILITARY GOVERNMENT—1900—INTERNAL REVENUE in small block letters by means of a rubber stamp.

5c. de p.,	yellow-brown		1 peso,	emerald-green
10 ,,	light-brown		5 pesos,	carmine
15 ,,	pale-lilac		25 ,,	orange
20 ,,	slate		50 ,,	light purple
50 ,,	gray-lilac			

In conclusion, I repeat that the foregoing is but a further contribution to our knowledge of the subject. Two or three years hence, when the period of provisionals has been ended and the skeleton list of the *Giro* series looks less bare, it may be possible to draw up a reference list, but the time for that is not yet.

The Postage Stamps of Sarawak.

BY WALTER MORLEY.

1869. Three-quarter portrait to right of James Brooke in oval frame. SARAWAK in upper part of oval. Label with value below and letters J.B.R.S. (*i.e.* James Brooke Rajah of Sarawak) in corners. Yellow wove paper. Perf. 11.

3c., brown on yellow.

Used copies of this stamp are very scarce.

1871. Head of Sir Charles Brooke to left in circle. Labels above and below, with SARAWAK and THREE CENTS respectively. Letters C.B.R.S. (*i.e.* Charles Brooke Rajah of Sarawak) in corners. Yellow wove paper. Perf. 11.

3c., brown on yellow.

Varieties:

3c., brown on yellow. Perf. 10½.
3c., ,, Perf. 11 x 10½.
3c., ,, With stop between THREE and CENTS.

1875. Same design. Five minor varieties of type of each value in the lettering below, the principal one being in a narrow or wide space between value and CENTS. The Catalogues give *perf. 11½* for this series. This was probably the perforation first in use, but it will be found that the majority of the specimens offered for sale are perf. 12.

(*a*) Coloured wove paper. Perf. 11½.
2c., lilac on lilac.
2c., blue-lilac on lilac.
4c., red-brown on yellow.
6c., green on green.
8c., blue on blue.
12c., red on lilac-rose.

(*b*) Coloured laid paper. Perf. 11½.
6c., green on green.
8c., blue on blue.
12c., red on lilac-rose.

(*c*) Coloured wove paper. Perf. 12.
2c., lilac on lilac.
2c., blue-lilac on lilac.
2c., bright mauve on lilac.
4c., red-brown on yellow.
6c., green on green.
8c., blue on blue.
12c., red on lilac-rose.

(*d*) Coloured wove paper. Perf. 12.
Error, with " 5 " for " S " in CENTS.
8c., blue on blue.

(*e*) Coloured laid paper. Perf. 12.
12c., red on lilac rose.

(*f*) Coloured wove paper. Perf. 11½ x 12.
4c., red-brown on yellow.
8c., blue on blue.
12c., red on lilac-rose.

All the values from 1871 exist imperf.

(*To be Continued.*)

The Exhibition of the International Philatelic Union.

(*Continued from page 19.*)

IN Class II, besides the above, among the notable stamps were an interesting lot of the German China provisionals, 5pf. on 10pf., carmine, showing types, and their positions on the sheet, by F. Reichenheim; Greece, 1862-1875, mostly unused, including amongst the unused, the 20c. on greenish paper, and also the same stamp printed from a worn plate, by Kirkpatrick and Pemberton, and Mexico, a beautiful selection, mostly unused, of the eagle type, 1864-67, by R. Frentzel. This exhibit included 4 copies of the 3 centavos brown.

Class III. Fiscals. **Prize,** FULCHER, L. W. *Japan Bill Stamps.* The most interesting were the large size 25 sen, error, with sun omitted on the banner, the 5 and 20 yen, rouletted, the 20 yen perforated and the 25 sen, small size, on European paper. The 50 sen, green, small size, was however lacking. **Consolation Prize,** THOMPSON, H. *Mauritius, 1869.* A very fine collection, with 4 mint strips of three, 1st, 2nd, and 3rd of Exchange, *se tenant*, of the 1d., 2d., 4d., and 6d., and also the 2d. (1st), 4d. (3rd), pair and single, and the 1/3 (2nd), on thin paper. The remaining values were all shown in one or more copies, but the 6/8 (2nd), 8/4 (3rd), and the 16/8 (3rd) were wanting.

In addition to the above, H. Thompson showed a rare lot of New Zealand Stamp Duty imperf., including many of the broken values, and some fine British Guianas, including the Internal Revenue 3, 6, 16 and 40$, imperf., 1, 2, 3, 4, 5, 6, 8, 9, 10, 12, 16, 20, 30, and 40$, perf. 10, and 1, 2, 4, 8, 10, 12$, perf. 15. T. H. Hinton showed U.S. Revenues first issue imperf., 24 varieties, including the 1.90 and 1.60, and the 15, 20, and 25 dollars, perf.; also Queensland, first three issues, and a number of Griqualand revenues, G surcharged on Cape of Good Hope, in various types.

Class IV. Entires. **Prize,** WARHURST, B. W. *Orange Free State and Colony.* Post Cards, showing many varieties. **Consolation Prize,** SKIPTON, S. C. 50 rare Post Cards. Other Collections of Entires of interest were, the Envelopes of Austria and Austrian Italy by B. W. Warhurst, Ceylon provisional postcards by T. H. Hinton, and Mexican Envelopes &c. by R. Frentzel.

Class V. Stamps of any Country not specified in Stanley Gibbons Catalogue. Exhibits not to consist of less than 6 stamps. **Prize,** HAUSBURG, L. L. R. This exhibit included a set of Trinidad Stamps surcharged 9d. for H.R.H. the Duke of Cornwall and York, Victoria 9d., on 10d., S. G. No. 133, with double surcharge, Queensland, 4d., slate, No. 38, with defective FOUR, &c.

Amongst the exhibits *hors concours* H. R. Oldfield showed a fine collection of Swiss cantonals and also some Mafeking besieged; W. Dorning Beckton, the first issue of Roumania, 1862, including 21 entire sheets, and illustrating his paper in the "London Philatelist" for 1890; L. L. R. Hausburg a collection of Grenada, and B. W. Warhurst, a mixed lot of rare stamps, including the Postmaster's Stamp of Bermuda, 1848, of which only two other copies are known and the Transvaal error, **Transvral,** 1d., red on blue, a mint pair, the error being *se tenant* with the normal variety.

Discoveries.

New Zealand. Mr. Morley has found an unused mint copy of the 4d., brown, 1873, postage stamp (Gibbons, type 8) on blued paper, perf. 12½ at top and sides and perf. 10 at bottom. We have also seen a pair of the 2/-, green, London print, 1898, imperf. between horizontally.

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EDITORIAL.

WHEN were perforated stamps first officially issued to the public? Referring to Messrs. Wright and Creeke's great work on the History of the Adhesive Stamps of the British Isles we find that evidence is brought forward to show that "perforated stamps were semi-officially issued "in 1851. It is possible that copies may exist "used in 1848-49, though we are not aware of any "being chronicled used dated earlier than 1850" and again "from statements made by Archer, "on examination before the Committee of 1852 "it would appear that he experimented upon "about 5000 sheets of 1d. stamps, some of which "were distributed by him, the rest being sent to "country Post Offices." They conclude that "it was not until the beginning of 1854 that per-"foration was officially adopted for the line en-"graved and surface printed stamps and on the "28th January, 1854, perforating machines con-"structed by Mr. James N. Napier were brought "into use." "We find that the first delivery "of perforated stamps was made on 31st January "1854." "The earliest postmarked copy of "which we have received a record is February "20th, 1854." While perusing a copy of the *Times* for July 1st, 1853, recently, we alighted upon the following noteworthy paragraph in the Parliamentary news.

PERFORATED POSTAGE STAMPS.

"Mr. Wilson (in reply to Mr. Hutchins) said "that arrangements had been made with Mr. "Archer for a supply of perforated postage "stamps. A portion were delivered at the "Library of the House of Commons yesterday "and in a day or two they would be in general "circulation. (Hear, Hear.)" This statement appears to antedate the generally accepted time of issue of perforated stamps by six months and it seems as if the first supply were perforated by Mr. Archer. Perhaps there is some room for further reseach here, and we shall be glad to know if specialists in English stamps can tell us anything further on the point in question. If the intentions of the Government as expressed in the paragraph were really carried out, a search for copies of the 1d. stamp postmarked before February 1854 should be rewarded with success.

* * * * *

We have heard a great deal lately with regard to numerous provisionals of Cuba and Porto Rico which owe their origin to the recent war between Spain and the United States but curiously enough very little definite information appears with regard to varieties from the Philippines. In our Fiscal Chronicle this month will be found a description of three fiscals issued by the Filipinos and last month we illustrated a Telegraph stamp which has been known for about a year and mentioned another value which has lately turned up. In addition to these there is a well known postage stamp, the 2c., red, and also a stamp for newspapers lettered "Impresos" which we have seen imperf. and perf. 11, and have been told that it exists rouletted. We have also heard rumours of the existence of an error lettered "Correos y Telegrafos." There has been very little evidence adduced so far as to the philatelic value of these stamps and at present, we think, they are rather looked at askance by collectors. Now, however, *Mekeel's Weekly* publishes an interesting letter from an officer serving with the U.S. forces in the Philippines, which we reproduce on another page and which seems to place beyond doubt that the postage and telegraph stamps above-mentioned have genuinely served the purpose for which they were created. Further information is desirable about these stamps. It seems probable that other values exist for postage and telegraph purposes. Moreover what is the meaning of the mysterious letters K. K. K. which appear on all these stamps? Can it be that the Filipinos have been reading their "Sherlock Holmes" and have created a Klu Klux Klan Society on the lines of that described in the hero's remarkable case of the "Five Orange Pips"?

* * * * *

In connection with curiosities from the Philippines we have heard nothing further respecting the variety of the 10c. de p., baby type, surcharged in two lines CORREOS BURIAS, chronicled in our October number of last year Is it a bogus variety? Our readers in America should be able to tell us something about this stamp if it is bonâ fide

* * * * *

The *Philatelic Monthly Referee*, edited by R. T Morgan is a new journal, subscription 1/- per annum. The first number, which lies before us contains amongst other items, a fully illustrated chronicle of new issues and an article on the stamps of Hayti, by F. J. Melville. If the succeeding numbers maintain the standard set up, the paper will be well worth the small sum demanded.

* * * * *

We have not seen it noticed yet that the ½d., green, Victoria, the oblong stamp which has just been superseded, exists with the watermark V and crown, *vertically* as well as sideways. Dr. G. F Barnes first called our attention to this some weeks ago.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS.

By G. W. J. Potter.

(*Continued from page 22.*)

THE Northampton and Banbury Junction Railway being a small company and possessing no rolling-stock of its own, issues only stamps of one value, available for a single newspaper; but these seem to be still procurable in two sizes.

The larger one is printed in black on paper of a purple colour with a vertical green band. The colour of the other paper is lilac, and the stamp is considerably smaller. The general appearance is very similar, but the type is somewhat differently arranged, and the green band is extremely narrow.

Northampton and Banbury Junction.

No controls. Perf. 10.

(½d.) Black on purple, green band, 4.1 by 4cm.
" " lilac, " 3.2 " 3.7 "

Omitting the Letter Fee Stamps the North Staffordshire Railway now issue four values of stamps for their newspaper traffic. That for one newspaper has no value expressed upon it, and it is similar in style to those of other companies; the colour being yellow, with a green band down the centre of each stamp. The others are larger, and have the figure of value shown in colour upon a white ground, the control numbers appearing above in an oblong. The method of numbering is from the top right hand corner of each sheet downwards, continuing thence to the top of the next column.

This company appears to have always numbered and issued its stamps in order; the present figures are about 5,000 for the 3d., 35,000 for the 2d., and 60,000 for the 1d., the one newspaper having c5,000 for its control number. A sheet of the latter consists of 4 rows of 6 stamps; all the others of 4 rows of 3 stamps.

North Staffordshire.

Size of ½d., 3.9 by 4.4cm., of the others 4.1 by 6.1cm.

(½d.)	Black on yellow, green band	p. 12.
1d.,	red on white	" 10
2d.,	" "	" 10.
3d.,	Carmine "	" 11.

(*To be Continued.*)

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 22.*)

London and North Western Railway.

Special Issues.

A. For small No. of papers. Similar in size and design to corresponding issue of Great Western, but without controls. Rouletted.
1, 2, 3 and 4 newspapers, black and red on yellow.

Note. There are two varieties of the 1 n.p. stamp, in the earlier of which the zig-zag line across the centre is thicker and the 3rd line of instructions more condensed.

B. Similar, but smaller size, 30 x 22 mm.
1 and 2 newspapers.

Note. Again there are two varieties of the 1 n.p., the later of which has the wavy lines much more prominent.

C. For News correspondence. Medium rect. 38 x 27 mm. Figure of value in circular band containing name. "Special stamps for news correspondence" at top, and various instructions at bottom. Black horizontal controls, which were at first printed at the bottom, and afterwards across the centre, of all values. Perf 12.
1d, 2d, 3d, vermilion.

D. Corn samples. Large square, 46 mm. Figure of value, with "Corn" and "Samples" above and below, in centre of circular band containing name of railway. Small controls at bottom, and various instructions round and outside the stamps. Perf. 11½.
3d. slate.

Railway Letter Fee Stamps.

There have only been 5 issues of Letter Fees on this line. The design is the usual type adopted by McCorquodale, London, with floreate ornaments in spandrels, and the classification is much simplified by the use of control numbers.

The issues are as follows:—

2d. yellow green, Nos 1 to 50,000
2d. bright green " 50,001 to 70,000 (unused specimens of this printing are of the greatest rarity.)
2d. dark green, Nos. 70,001 to 100,000 (large controls.)
2d. green, Nos. 100,001 to 130,000 (the earliest stamps of this printing are much darker than the later ones.)
2d. pale yellow green, Nos. 130,001 to 160,000.

PHILIPPINE ISLANDS.

WITH reference to the stamps issued by the insurgents, for postal and telegraphic purposes, the following interesting letter appears in *Mekeel's Weekly*.

Headquarters Provost Marshal General,
Acting Judge Advocate's office,
Manila, P. I., Jany. 24th, 1899.

Col. E. H. Crowder,
Judge Advocate,
Dept. of Pacific & 8th A. C.,

Sir:

As directed I have the honor to report that about 3 p.m yesterday, Jany. 23rd, 1899, Lieut. Trowbridge of the 13th Minn. Inf., U. S V., reported that he had located a postoffice maintained and run by the Revolutionary government, at No. 11, Sagunto street, in Binondo: That he had gone to the premises accompanied by Corp. Robt. Keliher and privates Hoyt, Furnill and Theissen and there arrested several Filipinos, whose names are hereto attached, in the act of conducting a Post Office for the Philippine government.

He seized all mail matter and brought it to the Provost Marshal's office. Under the direction of General Hughes, the matter was turned over to me for investigation I immediately returned to the premises aforesaid, accompanied by Lieut. Trowbridge, and found his men still in

charge. I ordered a thorough search of the premises and report approximately the following property seized: Seventy (70) in Spanish bills. Nine dollars and fifty cents ($9.50) in Spanish coin. Two packages of coin unopened, which I have not as yet opened and counted. Three (3) canceling stamps for the purpose of canceling postage stamps; one bearing the mark 'Correos de Filipinas',—the others are mere characters cut in wood. Two sheets of unused two-cent postage stamps in a small blank book. About seventy (70) letters directed to individuals and stamped. Two (2) packages of newspapers. A large number of official communications, bearing the stamp of the Revolutionary Government and directed to the Secretary of War, the President of the Republic, Secretary of the Interior, and various other officials.

We also seized a record book of mail matter and a number of other blank books having more or less description of mail and telegraphic communications, on the premises.

We placed all parties under arrest, except a Spanish woman who claims to be the wife of Jose Vales, and the telegraph operator who had a written permit, which I now have in my possession, from Col. Thompson, to conduct a telegraph line.

This morning on examining the property captured, it is clearly shown that the Post Office and Telegraph line were all conducted under the head of Communications, and that the stamps of the Revolutionary Government were placed on all telegrams sent, and that telegraph stamps were used indiscriminately on the telegraph blanks.

There is a large quantity of documents in the Spanish and Tagolog languages, of which I have not as yet had opportunity to make full examination, and therefore unable to state exactly what they contain.

While in the office, several parties came in with letters offering to mail same. They were all seized and the owners notified that they could have same by calling at the Provost Marshal General's Office, after the matter had been investigated.

As we were about leaving a servant of Candido Line came in with a letter directed to Dagupan, stamped with a Filipino 2-cent stamp. On investigation, we found that the writer had purchased the stamp at this post office. There are a great many private letters, some of which I have already turned over to you, which shows conclusively that the office has been a basis of the Revolutionary Government within our lines, and that all reports have been made and sent through this office either by mail or telegraph. The following are the names of the parties arrested: Roman Reina, head of office; Pedro Gonzales, Clerk; Juan Hores, traveling post office inspector; Romegio Manabar, administrator; Lino Torres, telegraph operator; Anaclito Coloman, clerk working at desk on mail; Vincente Guttiorez, messenger; Nicolas Sangvya, messenger.

Respectfully,

(Signed) RALPH PLATT,
1st Lt., 2nd Ore. Infty., U. S. V.,
Acting Judge Advocate

RAILWAY STAMP.

Cape of Good Hope. *Cape Railway Service.* An unchronicled value of the Parcel Stamps, 1882 issue, of this Railway has just been received by us. We are told they are printed in sheets of 50, ten rows of 5.

½d., green and black, imperf.

BERAR.

The following extract from a letter from Mr J. H. Lane conveys some very interesting information with regard to the employment of the "native" fiscals for this state. Mr. Lane's brother, Colonel C. T. Lane, was Inspector-General of Stamps, &c., for Berar. He says:

"The 1 anna, blue, square stamp is a "receipt" "stamp The others are ordinary Judicial "stamps, used to make up the odd small "amounts required to supplement the high "value engrossed stamp papers. Thus, if a "Mortgage Deed requires to be written on an "engrossed sheet bearing a 50 rupee stamp, "and has to be made up to say 53 rupees 10 "annas, this would be done by adding a 3 rupees "and a 10 annas adhesive stamp. The stamps "are printed at the Hyderabad Stamp Office "for supply to the Government Treasuries in "Berar. The proper designation for Berar is "Berar (Hyderabad Assigned Districts)."

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Colombia. We illustrate a newly discovered variety of the provisional Timbre Nacional of 1860-61. It is printed on *blue* paper. We are indebted to Mr. A. E. Lawrence for this discovery.

Cuba. Mr. A. E. Lawrence reports several varieties of this country hitherto unchronicled. The "split" stamps he possesses on the original paper.

Documentos de Policia.

1862. Half of 62c, used as 31c., cut horizontally
1876. Half of 1.25c., ,, 62c., cut diagonally.
1880. Half of 2.50c., ,, 1.25c., cut diagonally.

Giro.

Half of 3esc. 50c. red brown, used as 1e. 75c., cut diagonally.

4esc. 50c., surcharged "Habilitado por la Nacion" in blue, cut from a stamped paper and used as adhesive, in a similar manner to the 6esc. noted in M. P. J., Vol. 1, p. 40.

Impuesto de Trasportes.

1892-93. 1 peso, lake.
1894-95. 5 pesos, brown violet.
10 ,, red brown.

Nevis. Mr. J. J. Coates submits an impressed stamp cut from a stamped paper and used as an adhesive on a portion of the original bill. The stamp is octagonal in shape and is embossed on white paper. It is lettered NEVIS above and STAMP DUTY below with a Crown and the value SIX PENCE between. He also informs us that he possesses a 1d. and 3d. stamp similarly treated.

Philippine Islands.

Giro. Mr. A. E. Lawrence sends us a provisional stamp previously unknown to us. It is the 5 c. de peso, GIRO, vermilion, surcharged with an octagonal tablet in black reading GIRO HABILITADO PARA 1897, as in our illustration. The dimensions of the surcharged tablet are 11½ x 18 mm.

Our publisher has received some fiscals issued by the Filipinos.

Certificado. Five rayed star in circular band with inscription GOBNO REVOLUCIONARIO. FILIPINAS. The whole contained in a square, in the upper spandrels of which is the date 1898-99, and in the lower corners the letters K. K. in colour on a white ground, a third K surmounting the central circular band. Labels above and below the square bear the word CERTIFICADO and the value.

8 c. de peso, emerald green, perf. 11½.

Recibos. "Arms" (?) in oval band with inscription as on the "Certificado" stamp. Date 1898-99 in lower spandrels of square containing the oval band, K. K. K. at each side and at the bottom of the oval. Labels above and below with RECIBOS and the value.

10 c. de peso, red brown, perf. 11½.

Trans. de Ganados. Agricultural implements (?) in centre, with bunches of cereals (?) tied by a ribbon below. The sun above. The whole in ornamental frame, with label at the top. Control in large red figures below design.

No value expressed, brownish red, perf. 11½.

Porto Rico. *Aduanas.* We have received from our esteemed correspondent Mr. A. E. Lawrence a provisional stamp of this country which we believe is hitherto unchronicled. It is the 10 c. de peso, blue green, Giro of 1882, surcharged in black, in two lines, reading upwards, ADUANAS, in ornamental caps., 32 x 3 mm., and 1892-93, 23 x 4 mm. An illustration of the stamp is annexed.

Queensland. A new duty stamp has been issued here. It bears a portrait of her late Majesty the Queen, with label above QUEENSLAND. Below the portrait and about two-thirds down the stamp is another label bearing the words DUTY STAMP. This label is broken in the centre by a circle with the value 1d. The rest of the design is filled in with conventional ornaments.

1d., violet, wmk. Crown over Q, perf. 12½.

St. Vincent. The following varieties are taken from Mr. Preston Pearce's Catalogue of the fiscals of this island in the Feb. No. of *Stamps*.

1882. ONE POUND on 5s. carmine, wmk. star, perf. 12. Value above REVENUE.
ONE POUND on 5s. carmine, wmk. star, perf. 12. Value below REVENUE.
5s. carmine, with double surcharge, REVENUE, one inverted and the second impressed exactly upon it.

1885. **One Pound** on 5/- dull purple, wmk. Cr. C.A., perf. 14.
TWENTY FIVE—POUNDS on 5/- dull purple.

188?. 6 PENCE, small figure above block letters (12 x 2½ mm.) on 4d. purple.
1 SHILLING, small figure above block letters (18 x 2½ mm.) on 4d. purple.
The surcharges are in black and the overprint includes small ornaments intended to fall upon the upper corner squares.

18 ? The 1/- of 1885, surcharged with figure in red.
3 (pence). Type 1, narrow figure, 6 x 3½ mm.
3 (pence). Type 2, broad figure, 8½ x 7 mm.

1890. Surcharged REVENUE in broad black caps, (17½ x 2½ mm.).
6d., purple, perf. 14.
1s., orange vermilion, perf. 12.

Sarawak. *Receipt.* Mr. A. E. Lawrence sends us a long band-like stamp, 200 x 36 mm., with inscription "Government Receipt Stamp," "Three Cents," and "Value of Sheet $1 50c.", the latter twice, one in each of the lower corners. It seems to have been issued prior to 1882.

3 cents, carmine lake, perf. 11½

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. II. MAY, 1901. No. 5.

The Postage Stamps of Sarawak.

By Walter Morley.

(*Continued from page 28.*)

1876. Provisional. Stamp of 1869 surcharged TWO CENTS in one line in black. Perf. 11.

2c. on 3c., brown on yellow.

1892. Provisional. Stamp of 1871 surcharged ONE CENT in 2 lines, in black.

1c. on 3c., brown on yellow.

Varieties:

With double surcharge.
Pair imperf. between vertically.
Pair, one stamp without surcharge.
Surcharged on variety with stop between THREE and CENTS.

1888—1892. Three-quarter portrait of Sir C. Brooke to right on ground of horizontal lines, with an oval band inscribed SARAWAK POSTAGE & REVENUE. Tablet below in another colour, with value in white numerals. White wove paper. Perf. 14.

1c., lilac and black (1892).
1c., dark lilac and black.
2c., lilac and carmine.
2c., ,, ,, rose.
3c., ,, ,, blue.
3c., ,, ,, dark blue.
4c., ,, ,, yellow.
5c., lilac and green (1891).
6c., ,, ,, brown.
8c., green and carmine.
8c., ,, ,, rose.
10c., ,, ,, violet (1891).
12c., ,, ,, blue.
25c., ,, ,, brown.

1889—92. Provisionals.

Surcharged **One Cent** in black (1892).
1c. on 3c., lilac and blue.
,, ,,
(With double surcharge.)

Surcharged **one cent** in black (1892).
1c. on 3c., lilac and blue.

Surcharged **2c.** in black (1889).
2c. on 8c., green and carmine.
,, ,,
(With double surcharge.)

Surcharged **5c** in black (1891).
5c. on 12c., green and ultramarine.

Surcharged **5c** in black. Second type, in which the vertical down-stroke of the "5", if produced, would cut the centre of the lower curl of that figure.

5c. on 12c., green and ultramarine.

1895. Three-quarter portrait of Sir Charles Brooke to left in oval, in different frames. All the stamps bear the inscriptions "SARAWAK" and "POSTAGE AND REVENUE" as also the indication of the value. Line engraved on plain white paper.

(*a*) Perf. 11½.
2c., Indian Red.
6c., violet.
8c., green.

(*b*) Perf. 12
2c., Indian Red.
4c., black.
6c., violet.
8c., green.

(*c*) Perf. 12 x 11½.
4c., black.

(*d*) Perf. 12½.
2c., Indian Red.

The Catalogues give this issue as perf. 11½. I only find three values with this perf. and they are scarce the majority of copies being perf. 12.

(*To be Continued.*)

The two Types of Seychelles.

HEREWITH are reproduced enlargements of the 8c., 10c., 13c., 16c. of the Seychelles stamps which exhibit, broadly speaking, the characters of the two types, although it would seem that while they may be grouped under the two heads, they yet show minor variations of such a character that each value may be said to have its own characteristic features.

It would perhaps be tedious to tabulate all points in detail as has already been done in the cases of the 2c., and 4c., values, but the enlargements may serve to indicate to anyone examining the stamps in what directions to look for the distinctions.

The "line" enlargements of the 2 types of the 2c. will enable anyone to examine exactly how far the differences may be said to justify the writer's notions.

O. FIRTH.

TYPE 1.

TYPE 2.

TYPE 1.

SEYCHELLES
POSTAGE
POSTAGE
10c

SEYCHELLES
POSTAGE
POSTAGE
13c

SEYCHELLES
POSTAGE
POSTAGE
16c

TYPE 2.

SEYCHELLES
POSTAGE
POSTAGE
10c

SEYCHELLES
POSTAGE
POSTAGE
13c

SEYCHELLES
POSTAGE
POSTAGE
16c

Philately as an Aid to Culture.

VII. IN THE REALM OF NATURE.

INASMUCH as the book of Nature ever lies open to our gaze, it is by no means surprising that the designers of stamps have often turned to it for inspiration. Consequently our series of articles would be incomplete were it concluded without some allusion to what may be learned from philately about the varied forms of animal and vegetable life which exist upon our globe. What an interesting group of postal labels either the zoologist or the botanist can collect in illustration of his particular study! Passing over heraldic emblems and devices, and imaginary creatures such as griffins and Chinese dragons, we can compile a long list of representations from Nature about which the scientific student will desire to know more, with reference to their classification, their characteristics and habits, and the countries to which they belong.

Amongst beasts we have carefully drawn heads of the stag, the ox, the dog, the tiger; and complete pictures of wild cattle, llamas, horses, camels, both the African and the Asiatic elephant, the kangaroo, the gorilla, the lion, the leopard, the buffalo, and a herd of antelopes; while if we extend our investigation to local stamps of Norway and Russia we can add the reindeer, the bear, the wolf, the fox, and probably several more.

Of amphibious things and fishes we may enumerate the beaver, the seal, the crocodile, the hippopotamus, turtles (as a watermark), the codfish, and most singular of all the ornithorhynchus or duck-billed water-mole of Tasmania.

Of birds we have also an interesting assortment—the eagle of the Rocky Mountains, the condor of the Andes, the Tongan parrot, the resplendent trogon of Guatemala, three birds of Japan, another from Cook Islands, several of New Zealand including the odd-looking apteryx or wingless bird, the Argus pheasant, ptarmigan, the emu and the lyre bird, and (as if in refutation of the ancient proverb) the black swan of Western Australia.

From these various living creatures the transition is easy to some of the spheres in which they move and have their being. Several recent issues of pictorial stamps are intended to familiarize us with the mountain, lake, and river scenery of far-off lands. Cascades and waterfalls, soaring peaks, bays and inlets, and the surf breaking upon the shore, are all brought under our review. Palms of many kinds rise up before us: the date, the oil, the cocoa-nut, the bread-fruit, and others, may be distinguished. The orange-tree of South Africa, the pine-apple of the West Indies, branching coral and tempting fruits from the Pacific, and fir-trees of the North, next lay claim to our attention; while the thistle and the rose depicted on various issues of our American Colonies no doubt served to keep fresh in the thoughts of many a settler distant memories of home.

In taking leave of the readers of this Journal it may be well for the writer of these articles to recall the object which he has had in view, viz. to vindicate the claims of philately to a recognized place amongst the fine arts and sciences. Remembering this the true philatelist, in the pursuit of his favourite pastime, will place before all other considerations the acquisition of useful knowledge, the enlargement of his ideas, and the cultivation of his mind. In his Albums he will find stored up for those who know how to read it a most valuable record of contemporary history, manners, customs, and commercial pursuits. They will tell us of international relations; acquaint us with the features of many of those who rule over the peoples, or who shape the destinies of the world; and they will furnish us with pleasant object-lessons in the beauties and wonders of Nature, as well as in the ingenuity, the progress, and the art of Man.

EDWARD BELL, M.A.

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EDITORIAL.

WITH his article in our present number the Rev. E. Bell brings to a conclusion his remarkable series of papers on Philately as an Aid to Culture. That they have been widely appreciated is evidenced by the frequency with which they have been reproduced in other philatelic journals both at home and abroad, and we feel sure we are interpreting the sentiments of our readers in conveying a most hearty vote of thanks to the Reverend gentleman for his valuable contributions. There is no doubt that such side lights on philately tend greatly to the extension and progress of our hobby, for it is within our experience that the pointing out of interesting facts which arise from the contemplation and study of postage labels is a sure means of interesting new recruits in the pursuit and getting them to admit that there is "something in it." We particularly commend the closing words of Mr. Bell's present contribution to the serious consideration of philatelists.

* * * * *

The Federation of the Australian Colonies will have a most important effect on philatelic matters. Africans, we suppose, have been the fashion lately but now Australia will come again to the fore. Moreover it is not only the postal collector who will be interested but the fiscalist also. In our Fiscal chronicle this month will be found the record of a most interesting set of Revenues of Tasmania, of which the new varieties of the Platypus type, perf. 12, are of great interest. We believe that one of the values, at least, has been seen unsurcharged and used postally and possibly the others exist in this condition also. With the surcharge of Revenue it seems they have all been used postally owing to the non coincidence of date of issue and availability as explained in our note. From Victoria, as our readers are aware by the time this number is in their hands, a very interesting series of provisional postage stamps from the old dies has been issued and we may probably expect some new issue of low value Revenue stamps, while the higher values will, we suppose, be no longer available for postal service. In New South Wales apparently no change is necessary, while Queensland will probably require some high value postage stamps and the newly issued 1d. Duty stamp, illustrated in our Fiscal chronicle, is possibly the forerunner of a few low valued fiscals. South Australia seems to require a change in all the values except a few of the low value postage stamps and in Western Australia the fiscals will no longer be available for postage.

* * * * *

We are afraid that the practice of cleaning penmarked fiscals is greatly on the increase. No doubt this is done not so much for defrauding the Revenue as the stamp collector, for in all probability it is chiefly those fiscals that are authorized for postal use that are thus treated in order to postmark them and offer the products as having done postal duty. Especially is this the case with the high value B. S. A., which are now largely on the market. But also, as in the case of Tasmanians and some of the old Italian states, the stamps are regummed and offered as unused. Stamps of both these categories are highly dangerous to the collector and we feel bound, on their behalf, to utter a strong protest when we find an advertisement like the following in the pages of a contemporary.

"SOMETHING interesting about Pen Cancellation.—For 2s 6d in current unused stamps, "I will send post free full particulars concerning a new method to take all pen cancellations "from stamps, and make them look as new. "This method is invaluable to collectors of "fiscal stamps. As a proof of the genuineness "of this offer I will clean free of charge 3 stamps, "but 5d for return postage must be enclosed. "My process will not clean stamps with fugitive "colours such as stamps of Russia. Address—

Inasmuch as such cleaned stamps may be used to defraud the Revenue we may leave the matter to be dealt with by the police and in the United States there have been recently several convictions for such practices, but no philatelic paper which professes to have the interests of collectors at heart should accept such an advertisement.

* * * * *

NEVIS FISCALS.

MR. E. D. BACON has shown us some varieties not catalogued by Mr. White in his article in our last number. They are as follows:—

1878. Postage issue of 1867 Engraved. Perf. 15. Hand-stamped **"Revenue."** with stop. 1s., yellow-green.

1878. Postage issue of 1878. Lithographed. Perf. 15. Hand-stamped **"Revenue"**

A. With stop 4d., orange.
B. Without stop. 4d, orange.

Mr Bacon also submits a copy of No. 20 obliterated "4. 1. 83" so that the date of issue of the fiscals with wmk. Crown CA. must be put back at least a year.

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 30.)

MIDLAND GREAT WESTERN RAILWAY OF IRELAND.

I NOW come to the above line, whose stamps are very little known to collectors or catalogue makers, and the classification of of whose many issues has afforded a very difficult, though interesting, task. My appeal in the January number failed to produce a single specimen of the rare "Arms" issues, but brought to light specimens of two other issues whose existence had previously been altogether unsuspected! These, however, have served as links to complete the chain, and the order of issue given below is probably the correct one.

On the 1st of August, 1868, parcels were first conveyed between all stations on this line, irrespective of distance, if prepaid by affixing the Company's stamps, at the reduced (!) rate of 4d. (up to 2 lbs.), 6d. (2 to 7 lbs.), and 1/- (7 to 21 lbs.)

The above rates did not include collection or delivery, and if the sender required a parcel to be delivered in Dublin a "Delivery Stamp" of 2d. extra had to be affixed at the time of forwarding. This was in the shape of a red surcharge "Delivery paid, 2d. extra." Parcels not prepaid by adhesive stamp were charged at the ordinary parcels rates. The early issues bore the arms of the company, but exception was taken to this, so that on a series of stamps being required for the new lines to Ennis and Tuam, the arms were left out of the design. About the same time (1872) the delivery of parcels within certain limits was included in the original forwarding fee, and other special labels were introduced for specified purposes.

On the 31st March, 1883, a revised list of parcels rates was issued, owing to the introduction of parcels post, and the prepayment of parcels by adhesive stamp discontinued.

Fig. 1.

Issue 1. 1868. Medium rect., 44 x 36 mm. Arms of company in centre, surrounded by garter inscribed with name of railway. Large controls at top, directions at sides, and figure of value, weight, and the words "exclusive of delivery" at bottom. The printing is in black type, and the garter has a pointed end and a clearly drawn buckle. Perf. 11. Fig. 1.

4d. black on white.
6d. black on green.

The 1/- value doubtless exists.

Issue 2. 1870? Somewhat similar, but the printing is in ordinary type, the buckle indistinct and the end of the garter square. Perf. 12½.

6d. black on green.

(To be Continued.)

FORGED PHILIPPINE BILL STAMPS.

THE stamps imitated belong to the issue which, I believe, immediately followed that listed by Moens under date 1888, from which it differs only by being printed in red—specimens before me were cancelled in 1891.

Forgery.

Genuine.

Thus far the only forgeries seen are of the 50 c. de peso and 5 pesos, and I have come across two or three of each value. It must be admitted that the imitation is remarkably close for work of this kind, but the most tell-tale signs are not brought out prominently in a photo. I was led to the discovery by the pale colour of a specimen, followed by the immediate recognition of a non-official perforation, but these two features appear to vary considerably. On close inspection the copied design will be found wanting in sharpness of outline at all points of the tracery surrounding the name, and another clue is afforded by the little flower in the lowest division of the shield which takes up less space in the forgery than in the original.

A. P. P.

* * * * *

FROM the *Metropolitan Philatelist* we learn that the U.S. Commissioner of Internal Revenue has ordered a new series of stamps for use on cigarette packages and packages of cigars to be issued. The alteration will be the insertion of the words "Act of March 3, 1901" in place of "Act of June, 1898." The denominations, colour and design will remain as at present.

TELEGRAPH CHRONICLE.

Ceylon. Mr. A. B de l'Argentière has shown us an unchronicled surcharge which we illustrate

25 cents, black sur. on 50 rupees marone.

Great Britain. We have to chronicle a Telegraph Form which is not mentioned in our publisher's catalogue

1/-, green, wove, 40 words (back plain), "Millington and Hutton" on front in one line, Die 7. 4/8/74.

Mr Thos. Greaves has shown us a Telegraph form of a variety chronicled in our Nov. No of last year but imperf instead of rouletted.

6d, lilac, (Harrison and Sons), Die 4, 2/9/85, imperf.

Submarine Telegraph Co. Mr. T. P. Dorman has shown us a hitherto unknown provisional of this Company. It is the 8/- lilac, surcharged in purple, TEMPORARY STAMP—4 $\frac{1}{2}$ d.—FOUR—PENCE HALF PENNY in five lines. The 1 of the fraction $\frac{1}{2}$ is in Roman character. The stamp is on bluish paper and perf. 12½.

4½d., on 8/-, lilac on bluish, perf. 12½.

India. We are indebted to Mr. W. Corfield for a copy of the new 2 rupees Telegraph stamp, of which we give an illustration.

2 rupees, bright yellow, wmk. Crown, perf. 14.

Nicaragua. Mr. J. S. Rich sends us the current 10c. postage stamp surcharged "Telegrafos" with a hand stamp in violet, as in our illustration. Probably other values have been similarly treated.

10c., mauve, sur. **Telegrafos.**

Spain. According to *Ewen's Weekly* this country has just issued a special set of stamps for Telegraphic purposes, for which therefore the postage stamps will no longer be available. The design has for a centre-piece, coat of arms on a shield surmounted by a crown. A spray of leaves and berries appears on each side of the shield. At the top, in a scroll, is the inscription "TELEGRAFOS" and at the base the value appears. The stamps are all numbered on the back in blue figures in the same manner as the current postage set. The values and colours are :—

5 cent.,	black.	50 cent.,	red
10 ,,	blue	1 peseta,	dark blue.
15 ,,	chesnut.	4 ,,	dark rose.
30 ,,	violet.	10 ,,	green.

United States. *Northern New York Telegraph Co.* Through the kindness of Messrs H. E. Deats and J. S. Rich we are enabled to illustrate the stamps of this Company mentioned in our number for December last.

Postal Telegraph Co. Mr. A. E. Lawrence informs us that the colour of the stamp of 1898 chronicled in our December number is *pink*, with red control. He also adds the following :

1900. No value, blue, red control. Perf. 12.

Date? No value, black on rose, with word "SUPTS" in lieu of date, for Superintendent's use. Perf. 12.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. *Documents.* Prof. Dobranich informs us that the annual series for 1901 has appeared. It is of the usual type with date altered and ranges from 5c. to 500 pesos. The list of colours as far as is at present known is :—

5c., blue.	50c., carmine
10c., light-brown.	60c., blue-green.
20c., yellow-green.	70c., carmine.
25c., green.	75c., dark-bistre.
30c., sky-blue.	80c., orange.
40c., violet.	

The only values sold to the public are the 5c. for "Receipts", the 20c. for "Powers of Attor-

ney", the 50c. for "Petitions" and the 5 pesos for Public Accountants, Experts and Translators. All others must be cancelled on the documents before leaving the Stamp office.

Newfoundland. The 10c. Revenue stamp chronicled in our March No. is evidently the forerunner of a new pictorial series. We have received three more values, without wmk., and perf. 11. We annex illustrations.

1c., blue.
2c., rose.
5c., brown.

Just as we go to press we hear from Mr. A. P. Pearce that a doubt has arisen as to the genuineness of these stamps and that they may turn out to be "bogus" varieties. Enquiries are being made the result of which we will announce in due course.

Orange River Colony. The Fiscal stamps with surcharge V.R I and the value are now beginning to come over. We have received the values mentioned below. Evidently there are different printings of these stamps as in the case of the postage stamps and probably numerous minor varieties to be discovered. The surcharge is of the same type as on the postage stamps.

(a) With level stops. V.R.I.
5s., carmine.
£1, red-lilac.
£5, green.
(b) With raised stops V·R·I·
6d., grey.
10s., orange.
(c) Surcharged V.R·I. Stop after "R" raised.
1s., brown-violet.
(d) Surcharge V·R.I. Stop after "V" raised.
1s., brown-violet.

Queensland. We illustrate the new Duty Stamp chronicled last month.

Siam. From a gentleman, who is not a stamp collector, we have received a stamp of the design of the accompanying illustration, which he has had in his possession for some years and which is stated to be a fiscal stamp issued by the Agricultural Department. It is printed in lake and perf. 14. Can any of our friends read the inscription and declare unto us the interpretation thereof?

Tasmania. As several of our contempories have announced one consequenc eof the Australian Federation is that for the present at any rate the Postal Revenue will go to the Federation and the Fiscal Revenue (or a certain portion of it) to the various provinces. This necessitates a return to the old system of keeping stamps for fiscal purposes distinct from those for postage and one or two Colonies have now effected such a separation. From this Colony we have received the following stamps surcharged REVENUE in small caps., 15 x 1½ mm. and they will no longer be available for postage, although a few have passed the post owning to the fact that the law retricting them to Fiscal use did not come into force until a day or so after the stamps had been issued.

1d., blue, Platypus type, wmk. TAS *perf. 12.*
3d., chestnut „ „ „ perf. 14.
6d., lilac „ „ „ *perf. 12.*
1s., rose-pink „ „ „ *perf. 12.*
2s. 6d, carmine, St. George and Dragon, wmk. 1 imperf., and perf. 12½
5s., sage-green, St. George and Dragon, wmk. 1 perf. 11½.
10s., orange, St. George and Dragon, wmk, 1 perf. 12½.
£1. green and yellow, wmk. TAS. perf. 14.

This is said to be a complete set. It is to be specially noted that the 1d. 6d. and 1/-, Platypus type are *perf 12*, which perforation has not yet been recorded on these stamps without the surcharge. Moreover the 1d. is printed in a decided *blue* instead of slate and all the three values seem to be printed from a new die with a blank space for the value which is apparently put in by a separate printing, as some specimens show it in a different shade to the rest of the stamp and it is out of register on all the specimens we have seen.

United States. Mr. A E. Lawrence reports some minor varieties of the current Revenues:

Documentary.	½c., slate	Imperf. between pairs horizontally.
	1c., blue	
	2c., rose	
	10c., brown	
	$1, green	Imperf. vertically.
	$3, brown	
Proprietary.	⅜c., orange, imperf. vertically.	
	2½c., lake, „ horizontally.	

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. II. JUNE, 1901. No. 6.

The Postage Stamps of Sarawak.

BY WALTER MORLEY.

(*Continued from page 34.*)

1897—98. Same design as 1888-92 issue. No wmk. Perf 14.

16c., green and orange
32c., ,, ,, black
50c., ,, ,, green
1$, ,, ,, black

1899. Provisionals. Surcharged on 1871—75 issue.

Surcharge 2 CENTS in black.		Surcharge 4 CENTS in red.	
2c. on 3c., brown on yellow.	Perf. 11.	4c. on 6c., green on green.	Perf. 11½.
2c. on 12c., red on lilac rose	Perf. 12.	4c. on 8c., blue on blue.	Perf.12.

1899. Colours changed. No wmk. Perf. 14.

2c., green and green.
4c., carmine and carmine.
8c., yellow and blue.
10c., blue and blue.
12c., lilac and lilac.
16c., pale brown and green.
20c., brown and purple.
25c., lilac and blue.
50c., sage green and rose.
1$, carmine and green.

Mosquito Reserve, Nicaragua.

THE territory known as the Mosquito Coast extends along the Eastern or Carribean Coast of Nicaragua from Greytown to Cape Gracias à Dios, 10° 30′ to 15° N. lat., and for about 40 miles inland. It has an interesting history.

In 1630 King Charles the First granted to a company, of whom the Earl of Warwick was chairman and John Pym, treasurer, two small Islands off the Mosquito Coast, S. of Cape Gracias à Dios, Providence and Henrietta. The Company lasted for eleven years and established a trading station on the mainland. The settlers so engratiated themselves with the natives that the King of the Mosquitos sent his son to England for three years, in order to acquire a wider knowledge of the English people. Soon after the conquest of Jamaica in 1655, this son, who was

now king, placed himself and his people under the protection of Great Britain, and acknowledged the sovereignty of the English Crown in the person of the Governor of Jamaica. The friendship between the British and the natives continued in succeeding years and when war broke out between Spain and Great Britain in 1739 a fresh treaty of alliance was concluded whereby the King of the Mosquitos helped the British against the Spaniards. In 1749 British sovereignty was more clearly manifested by the appointment, by the Governor of Jamaica, of a British Officer to superintend the settlement on the Mosquito shore, and in 1779 a more regular administration was established in the form of an administrative Council and several Courts of Law. This state of things continued till 1850 when England resigned, in accordance with the terms of the Clayton-Bulwer treaty, all claims to the Mosquito Coast and in 1860 the protectorate was ceded absolutely to Nicaragua, with the stipulation that the Indians should enjoy self government under the sovereignty of the Republic. The Reserve continues to be ruled over by a chief elected by the natives and assisted by an administrative Council, which assembles at Bluefields, the capital of the territory.

This self governing province has recently found need for some Revenue stamps and about 18 months ago, the exact date being unknown, three stamps of the handsome design illustrated herewith, appeared. A curious point to notice is the fact that the inscription appears in English which is probably due to the long continued British influence in this quarter. The stamps are beautifully engraved, on thick wove paper and perf. 12. The denominations and colours are

5c., vermilion.
10c., deep violet.
25c., deep blue.

Besides these, however, Mr. Terrett has found an imperf. pair of 10 cents, printed in dark green, with full gum. This may be only a proof, but Mr. Terrett is of opinion that it is an issued stamp.

10c., dark green. (Proof, ?)

These are all the stamps of the Reserve that are at present known, but it seems likely that higher values exist and perhaps these few remarks may induce collectors to look for them.

L.W. F.

Great Britain—Discontinued Dies.

THE following important notice relative to the future disuse of certain English stamps, has been issued by the Commissioners of Inland Revenue.

STAMP DUTIES.

THE Commissioners of Inland Revenue in pursuance of section twenty-two of the Stamp Duties Management Act, 1891, as amended by section ten of the Revenue Act, 1898, hereby give notice that the use of the dies from which the covers and envelopes used for denoting duties of postage at the rates of one penny and two pence and commonly called or known as the Mulready Covers and Envelopes have heretofore been printed, and also of the dies referred to in the schedule hereunder written from which adhesive stamps have heretofore been printed for denoting certain duties of postage and of Inland Revenue, has been discontinued, and that on and after the first day of June, one thousand nine hundred and one, those dies will not be lawful dies for denoting the payment of any duty, and that the duties of postage and of Inland Revenue for which those dies have hitherto been available may and shall, on and after that day, be expressed and denoted only by the dies provided in lieu thereof, which are now in general use for denoting the said duties by adhesive stamps, as is in the first part of the said schedule mentioned.—Dated this 19th day of April, 1901.

By order of the Commissioners of Inland Revenue,

H. F. Bartlett, Assistant-Secretary.

The SCHEDULE above referred to.

First Part.

Dies for denoting Duties of Postage as follows, of which some have, since the passing of the Acts 44 and 45 Vict., c. 12, and 45 and 46 Vict., c. 72, been available, for denoting also Duties of Inland Revenue.

Duty.	Dies Discontinued.
1. The duty of one penny	All dies in use previously to those used for the stamps now in general use for denoting this duty, which stamps are printed with the words "Postage and Inland Revenue" thereon and were first issued on the 13th day of December, 1881
2. The duties of one halfpenny, of one penny halfpenny, of two pence, of two pence halfpenny, of three pence, of four pence, of five pence, of six pence, of nine pence, and of one shilling	All dies in use previously to those used for the stamps now in general use for denoting these duties, which stamps are printed with the words "Postage and Revenue" thereon and were first issued on the 1st day of January, 1887
3. The duty of ten pence	All dies in use previously to those used for the stamps now in general use for denoting this duty, which stamps are printed with the words "Postage and Revenue" thereon and were first issued on the 22nd day of February. 1890
4. The duties of five shillings, of ten shillings, and of one pound	All dies in use previously to those used for the stamps now in general use for denoting these duties, which stamps were first issued on the 1st day of April, 1884
5. The duties payable in respect of the transmission of telegrams	All dies appropriated by words on the face of them to duties payable in respect of the transmission of telegrams.

Second Part.

Dies for denoting Duties of Inland Revenue as follows, of which some have, since the passing of the Acts 44 and 45 Vict., c. 12, and 45 and 46 Vict., c. 72, been available for denoting also Duties of Postage.

Duty.	Dies Discontinued.
1. The duty of one penny	All dies appropriated by words on the face of them to the duties payable on (1) Receipts, (2) Drafts or Orders for the payment of money to bearer or to order on demand, and also all dies in use previously to the 13th December, 1881, having the words "Inland Revenue" thereon
2. The duties of two pence, of three pence, of six pence, of nine pence, of one shilling and six pence, of two shillings, and of two shillings and six pence	All dies in use previously to the 1st day of January, 1887, having the words "Inland Revenue" thereon

London Gazette, 19th April, 1901.

East African Jottings.

ON the extreme east of Africa, stretching south east of Aden far out into the Indian Ocean, is a vast peninsular, whose broad coast plains are backed by high table lands, and whose inhabitants are wandering Arabs, called Somalis.

To the simple minded stamp collector, (I cannot call him philatelist,) who regards all issues as neccessary, glories in a set of Abyssinians and despises not the wonderful provisional productions of the French Colonies, it must be a veritable Eldorado, for to the west are the mountains of Abyssinia, where an impending change of currency is sure to bring forth all sorts of weird labels: to the south the German "Sphere of influence" in East Africa, and to the North the towns of Obock and and Jibouti. The French have abandoned the former and use Jibouti instead as their Somali port, and all the stamps of both places are employed there indiscriminately. Five fifty franc stamps will pay for a special camel from Jibouti to Harrar and prepay the answer. There have been no special postage stamps issued so far in the British Protectorate of Somaliland; the currency is in Rupees, 15 of which go to the sovereign, and, as in Aden, Indian stamps are used. These can only be distinguished by the Berbera postmark, a large B in a circle of horizontal lines, 2 above, 2 below, and 4 on each side of the letter: but for fiscal purposes a special issue is necessary, and the current Indian "Government" stamp has accordingly been surcharged BRITISH SOMALILAND in two lines of block capitals, while a somewhat similar, but smaller surcharge, has also been applied to the following values of the Indian Court Fee Series.

1, 2, 4, 8, Annas, 1, 2, 3 and 5 Rupees.*

The Foreign Office having now taken over the Somali coast from the Indian office, it is probable that Indian stamps will shortly cease to be used. I am informed the Colonial office in turn is soon to have final control of the district, so we shall most likely see a full fledged set, of De la Rue type, issued under its auspices. K.

* * * * *

WATERFORD, LIMERICK, AND WESTERN RAILWAY.

Transfer Fee. In May, 1894, a 2/6 stamp in rose, imperf. of the design which we illustrate, was issued by the *Waterford and Limerick Railway Co.* The issue consisted of 1000 stamps. In Feb. 1898 this was replaced by a stamp of nearly similar design and colour, but with the name of the Railway Co. altered to the *Waterford, Limerick and Western Railway Co.* The latter is now obsolete, the line having been taken over by the Midland Great Western of Ireland Railway Co.

*Our contributor has submitted specimens of the stamps he describes. The surcharge on the 1 Anna "Revenue" stamp is in block letters 3 mm high. The word BRITISH is 6 mm. in length and SOMALILAND, 19 mm. The surcharge on the Court Fee stamps is on the large oblong issue of 1883. On the 1a., there is a double bar through the word INDIA 6½mm. long; the word BRITISH measures 9 mm. and SOMALILAND 14½ mm. the height of the block letters used being 2 mm.

ED.

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EDITORIAL.

ON another page will be found an important and interesting document issued by the Commissioners of Inland Revenue relative to the discontinuance of certain "dies" for postage and certain other revenue purposes. By the word "dies" it is evident that stamps printed from the dies are meant since, as far as we are aware, the use of the dies mentioned in the document has already been discontinued for some time. Practically all postage stamps except the current issue (and the 2/- stamps!) are henceforward no longer utilizable for postage, while with regard to fiscals, it seems as if in addition to the ordinary Receipt or Draft stamps all the adhesive Medicine labels, perhaps unintentionally, are included in the words "all dies in use previously to the 1st day of January, 1887, having the words "Inland Revenue thereon." The document does not however state definitely that the stamps are demonetized and as there appeared to be considerable doubt on the point we wrote to Somerset House and received a reply "that allowance of the stamps "which will become useless on June 1st can be "claimed at any time within 6 months of that "date under the provisions of the Stamp Duties Management Act, 1891.

Hence after the lapse of six months the stamps in question will no longer be cashed under the regulations now in force. Of course this is of no particular moment philatelically. It will perhaps make collectors hesitate to keep copies of the current £5 stamps unused, in case they should be likewise demonetized when the current issue is replaced by "King's heads," but probably they have nothing to fear. It may, however, have the effect of putting a few more copies of old English stamps in mint state in the collector's way. For we are rather astonished to understand that, even in these days when stamp collectors are everywhere, old stamps are received almost every day at Somerset House, duly cashed (minus the discount) and then ruthlessly destroyed. The result of demonetization will surely divert these "strays" into the philatelic fold.

* * * * *

Mr. White writes to us to say that he has seen a copy of the Nevis error of surcharge **"Revnue"** on the 1d. lilac of 1881, No. 17 in his article which appeared in April last.

* * * * *

Our readers will be glad to hear that our late editor, Mr. Preston Pearce, has recently received an important, and no doubt well deserved, promotion in his profession. While congratulating him on his success we are sorry to learn that he will no longer be able, owing to the increase of work thus put upon him, to continue the Secretaryship of the Fiscal Stamp Exchange. We have not yet heard who is to be his successor in that important post.

* * * * *

As Amercian fiscals are highly popular with fiscal collectors in general, no doubt our readers will be interested in the following list of prices obtained at a recent auction in that country. We are indebted for our information to the *Weekly Philatelic Era*. The prices in brackets after the description are catalogue prices.

REVENUE STAMPS.

First Issue.

10c., Power of Attorney, hor. pair imperf. ($60 00) ...	$85.00
$1.30, Foreign Exchange, imperf. ($40.00)	$31.25
$2 00, Probate of Will, imperf. ($40.00)	$32.50
$3.50, Inland Exchange, imperf. ($50,00)	$30.00
$5.00, Probate of Will, imperf. ($12,50)	$8 00
$10.00, Probate of Will, imperf.	$15.50
$15.00, Mortgage, hor strip of 3, *dark* blue, imperf, ($75.00) ...	$80.00
$25.00, Mortgage, hor. strip of 4 imperf. ($100.00)	$70.00
$50.00, Internal Revenue, strip of 5 imperf. ($37.50) ...	$22.50
50c., Lease, part perf. vertical pair	$7.50
$25.00, Mortgage, part perf. hor pair	$28.25
4c., Playing Cards, perf. pair ($16.00)	$11.00
$15.00, Mortgage, unused, perf. ...	$6.60
$20.00, Probate of Will, uncancelled, perf.	$25.00
$50 00, Internal Revenue, thick paper, pair, perf.	$4.10

Second Issue.

$50.00, pair, ...	$17.25
$200.00, uncancelled ($110.00) ...	$101.00
$500.00, ($300.00)	$152.00
20c, Inverted head, ($20.00) ...	$18.75

Third Issue.

5c, Inverted head, ($30 00) ...	$27.00
15c, ,, ,, ($75.00) ...	$83.50
$2.50, ,, ,, ...	$141.00

PROPRIETARY STAMPS.

First Issue.

$1.00	$76.00
$5.00	$335.00
,, Another copy, poorer ...	$206.00

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 38.)

MIDLAND GREAT WESTERN RAILWAY OF IRELAND.—*Continued.*

ISSUE 3. 1872? Garter similar to 2nd issue; figure of value in centre, and the words "Includes Delivery in Dublin within Circular-road" are added, below the weight, at the bottom of the stamp. The controls are of medium size and the paper very thick. The probable arrangement of sheet was in 4 rows of 5. Perf. 12½. Fig. 2.

4d., black on white.

Fig. 2.

The only known block of this stamp is doubly perforated vertically.

Issue 4. 1873? Large rect. 56 x 38 mm. Figure of value in centre, in circular band containing conditions as to weight. Large controls at top, and the words "Available between any station on the Midland Great Western and any station on Athenry and Ennis Junction Railways." Various conditions and directions at both sides and bottom. Printed in black on the same thick paper as the preceding issue, in sheets of 8 (2 rows of 4) Number of sheet at right top corner. Perf. 12½.

6d	(under 2 lbs)	black on white.		
9d.	"	7 "	"	"
1/6	"	21 "	"	"
2/-	"	28 "	"	"

NOTE. A peculiar error occurred in numbering the 9d. sheet, 251 was numbered 1997, 8, 9, 2000, 2005, 6, 7, 8, while numbers 2001, 2, 3, and 4 were printed and numbered in a separate strip.

Issue 4a. The 6d. and 9d were quickly used up, the latter, especially, being a scarce stamp. A fresh printing was therefore made, on thin paper, and from a slightly altered die; the controls are smaller and the letters LBS in the circular band are uneven.

The 6d. was printed in sheets of 30, 6 rows of 5, and the 9d. in sheets of 28, 4 rows of 7, and the number of the sheet was in both cases above the centre stamp of the top row. Perforation same as preceding.

6d., black on white, thin paper, p. 12½.
9d. " " " " "

(To be Continued.)

RAILWAY STAMPS.

New Issue.

CAVAN AND LEITRIM RAILWAY.

Railway Letter Fee Stamp. Mr. T. A. Stodart has shown us a new issue of this Company's stamp.

2d., carmine, perf. 11.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS.

By G. W. J. POTTER.

(Continued from page 30.)

IN the Isle of Wight there are two distinct Railway Companies, each of which now issues railway stamps. The Isle of Wight Railway Company has none for parcels but only uses the Letter Fee Stamps, thus following in the footsteps of several small companies, both in England and Ireland. The stamps are of a bright green colour, perf. 12, and are found in sheets of 12, 3 rows of 4.

The other company rejoices in the name of The Isle of Wight Central, Freshwater, Yarmouth & Newport, & Newport, Godshill & St. Lawrence Railways; but the first phrase is amply sufficient to distinguish it from the other company. The Letter Fee Stamps are printed by McCorquodale upon extremely thin paper, and are of a similar design to those in use on the L. and N. W. R. They were brought into use on 24th February, 1899. The colour is a dull green, and the stamps are found in sheets of 12, 3 rows of 4. They are rouletted as is usual with this type. The number of the sheet is written in red ink at the top. For parcels, &c., a stamp is used which is very similar to the newspaper parcel stamps of the L. & S. W. R. The colour is of a very pale lilac tint, and the stamps are contained, I believe in 2 panes of a sheet, three rows of four going to each pane. Their use is not restricted to to the franking of newspapers, but they are used for the prepayment of all kind of parcel work. There is only one value, the threepenny; and there is evidently not much demand for them, as at present the control number is only about 1540 and they have been in use for at least five years. A rather unusual circumstance may be noted on these stamps: the name of the lithographer, MARDONS BRISTOL occurs in colour at the foot of each.

ISLE OF WIGHT CENTRAL.

Black controls. Size 3 by 5.3 cm.
Sheets of (?) 24
3d., pale lilac on white. perf 12.

(To be continued.)

TELEGRAPH CHRONICLE.

Guatemala. Our publisher has seen the following unchronicled varieties of Type 181 in his catalogue.

1c., black, sur. "Telegrafos" in red, inverted.
500c., black on green, sur. "Telegrafos" in black.
and two provisionals
25 cts., in black on 12c. black on red.
25 cts., in violet ,, ,,

On these two stamps the surcharge reads as under;

Telegrafos
25 cts.

Porto Rico. Mr. Herman Stein has shewn us some more unchronicled varieties of Municipal Telegraphs.

Cabo Rojo. Of the type illustrated in our No. for May, 1900 (Vol. 1., p. 39).
3 cts., black on yellow, imperf.

Guayanilla. Of type 319 in our publisher's Catalogue
3c., red on yellow, perf. 12.
30c, red on green, perf. 12.

Furthermore, of quite a new type which we illustrate and we have to thank Mr. Stein for the loan of specimens to enable us to do so, we have

Juana Diaz. 1889-90.
3c., black on white, imperf.

Pueblo de Salinas. 1889-90.
3c., black on blue, imperf.
30c., black on rose, imperf.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Brazil. *Consular.* Mr. P. Broad writes to us from Maceio, Alagoas, Brazil to say that he has seen four more values of the type chronicled by us in the March number.
10 reis' green.
20 ,, ,,
30 ,, ,,
40 ,, ,,

British Somaliland. See "East African Jottings" on page 44.

Buenos Ayres. Municipalidad de la Capital. Prof. Dobranich sends us particulars of the annual series for 1901. They are ilthographed by G. Kraft of Buenos Ayres on thick white paper, and perf. 11½. The sheet contains 20 stamps in 4 horizontal rows and the control numbers, which are in black for all the values, commence in the top left hand corner of the sheet and proceed in vertical rows. We illustrate the 20c. which is the type for all the values. The stamps, with the exception of the 50c., are not sold to the public. The following list of values and colours is from official sources.

1 cent.,	brick-red.		4 pesos,	blue-green.
2 ,,	light yel.-gr'n.		5 ,,	violet-bl k.
3 ,,	salmon.		10 ,,	deep-green.
4 ,,	sky-blue.		15 ,,	orange.
5 ,,	lilac.		20 ,,	carmine.
10 ,,	yellow-grey.		40 ,,	light-br'n.
20 ,,	rose.		50 ,,	blue-black.
25 ,,	dull red-brown.		100 ,,	pale ma've.
40 ,,	light green.		200 ,,	red-brown.
50 ,,	blue.		500 ,,	light grey.
1 peso,	carmine.		1000 ,,	blue.
2 pesos.	brown.		2000 ,,	violet.
3 ,,	deep orange.			

Ceylon. *Stamp Duty.* Mr. D. Thomson informs us that he possesses another value with compound perf., in addition to that chronicled in our Feb. No. The copy is cancelled Nov. 1880.
5c., blue, wmk. Cr. C. A. perf. 12½ x 14.

Cuba. Our publisher sends us two *Sello* stamps with additional inscriptions above, outside the design, as follows:—

Facturas Principales de Exportacion. Sello, 1896-97. 35c. de p., carmine.

Manifiestos. Sello, 1894-95, 75c. de p., vermilion.

Germany. Dr. F. Kalckhoff kindly sends us the following translation of an official notice with reference to the issue of a new series of bill stamps for this country. We illustrate the lowest value.

ORDINANCE OF THE FEDERAL COUNCIL ("BUNDESRAT") OF 8TH OF MARCH 1901, being legal from April 1st, 1901.

In future there will be issued Bill Stamps of the values O, 10; O, 20; O, 30; O, 40; O, 50; 1; 1,50; 2; 2,50; 3; 3,50; 4; 4,50; 5; 10; 15; 20; 25; 30; and 50 marks and stamped bill forms at O,10 Mark.

The stamps are oblong. The values from O,10 to O,50 mark are identical with the stamps of the issue of 1900 (without date); those from 1 to 5 marks are printed in blue. They bear in the left upper corner the imperial eagle in a shield from which projects a two-pointed ribbon with the legend "Deutscher Wechsel-Stempel" (German bill stamp). The stamps from 10 to 50 marks are printed in green and red, they bear the imperial eagle and above it and repeatedly on the border the same legend. The amount of the stamp and the sum of the bill corresponding to that amount are always printed in black.

The forms have a stamp impressed in green.

The old stamps may still be used up to October 1st and then exchanged for new ones up to April 1st, 1902.

India. *Court Fee.* Mr. A. B. Kay has shown us one of the high values in a new colour. 200 rupees, slate-grey, wmk. Crown and India, perf. 14.

High Court. The same gentleman also submits the 1 rupee, Special Stamp, flesh, surcharged HIGH COURT in block letters, 3 mm. high.

Philippine Islands. Mr. D. Thomson informs us that some of the 30 c. de p. *Giro*, 1900 show an error, the range reading "400 to d00," the figure 6 being reversed.

Mr. W. Morley has also received some unchronicled varieties of the U.S. Occupation stamps. They are as follows :—

Giro. 1901. Type 2 as illustrated in our No. for October last (Vol. 1. p. 74.) *but without date.*

20c. de p., blue.
80c. de p., blue.

Internal Revenue. The 10c. de peso, yellow brown, of the small Spanish type, embossed with letters U. S.

Sello, 1900. 25c. de peso, carmine, embossed with the letters U. S.

Sello, 1901. Same type as the issue for 1900, but *undated.*

40c. de p., blue.

Ditto, but embossed with the letters U. S.

40c de p., blue.
1 peso, grey-purple.

The embossed letters U. S. on all the above are in thin block caps., 3 mm. high.

Porto Rico. We have received four bands, which we illustrate, issued by the U. S. Government for Revenue purposes in this island.

1/10c., black.	3c., blue.
½c., green.	10c., violet.

Transvaal. Mr. S. A. Klagsbrun informs us that he has seen the 10/- yellow, surcharged V.R.I. The first stamp in the last row of the sheet has no stop after I.

We have also seen the 6d, 1/- and 1/6 with this surcharge. All perf. 11½.

Mr. J. T. Cricks submits a new and interesting provisional, the 1/- lilac and blue, Cape of Good Hope Revenue, surcharged TRANSVAAL in thin block caps. 16 x 2½mm.

Zanzibar. Our publisher has shown us two values of the Special Stamps of India, surcharged ZANZIBAR in block caps. 20 x 2½ mm. which we believe have not been chronicled before.

4 as., green, sur. ZANZIBAR.
8 as., blue ,,

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Morley's Philatelic Journal.

. A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. II. JULY, 1901. No. 7.

Philately in Japan.

YOKOHAMA is by far the largest European settlement in Japan, and it is here that most visitors to this island Empire make their headquarters. Among both visitors and foreign residents there seemed to be a large number of stamp collectors, a great percentage of whom collect, specialize, or 'accumulate' Japanese stamps only. The novice usually goes through the local pitfalls being first induced to buy a "complete set of Japanese Stamps" which subsequently a kind friend of more or less experience points out are absolutely bogus. The next purchase of the novice may consist of a sheet made up of fiscals with a few of the commonest postage stamps. Other pitfalls consist of "facsimiles" where the Japanese characters denoting that word are cleverly covered by a bogus postmark. Lastly there are the clever forgeries hailing from various countries besides Japan that deceive dealers and collectors who are not thoroughly experienced. No doubt it is the presence of initial difficulties that help to give zest to the collecting of Japanese stamps, while the knowledge that the varieties to be found of paper, perforations, and plate numbers (so called by Europeans) were certainly not made for the benefit of collectors, encourages one to persevere with the complex variations of this difficult country.

While in Japan I found innumerable shopkeepers in Yokohama that sold stamps but none of them, except a wizened little old man by name Takahashi, had any stock to speak of and many sold only on commission. Takahashi allowed me to go through his stock in my search for varieties, a privilege accorded to few—the ordinary customer having only certain prepared sheets or books set before him to select from. This was apparently in return for showing him my collection of Japs, which the little man at once took an interest in and he did from that day all he could to complete it for me, needless to say, to our mutual advantage. Conversation was most limited between us—he knew but little English, and I still less Japanese. How he did it I really don't know, but, one day, somehow or other, he inculcated into me the fact that the next afternoon there was to be a stamp auction at Tokio, and, if I went by a certain train he would meet me at Tokio station and conduct me to it. I jumped at the suggestion and promised to arrive by the appointed train.

During the short journey next day I wondered what I was going to see. I had been to a few auctions in London, but could scarcely imagine them conducted by Japanese in Japanese costume in a Japanese house.

At Tokio station was waiting Takahashi, "my guide, interpreter, and friend."

Certainly "my friend" if for no other reason that he that afternoon invariably introduced me to his brother dealers as "my friend" and completed the introduction in Japanese. He had evidently just learnt these two English words and was very proud of the progress he was making in the English language. We got into ricksha's and a long ride it seemed. These conveyances are in Japan made for 4½ foot Japs and not for 6 foot Englishmen, with a result that can be imagined. At last we stopped opposite an ordinary looking tea house and glad enough was I to get down. This was not a tea house of "ten thousand joys" as seen nowhere except on the English stage—no, it was a common or garden tea house in the heart of Tokio with no gardens, fountains, lanterns, geisha, &c., but it did contain—if only for that afternoon—stamps. I followed Takahashi upstairs to a room outside of which were some dozen pairs of Japanese shoes. "My friend" soon slipped his sandals off while I unshod myself as soon as possible according to Japanese custom. In the room were the owners of the shoes we saw outside. They were all seated, or rather squatted, on the floor in a ring round the room. All rose and greeted us politely, while Takahashi, I presume, explained in his native tongue who I was. We both took places in the ring and Takahashi passed me what in England would be called a lacquered ash tray. On the convex side of these trays was written the bidder's name, while the concave side was reserved for the amount the owner wished to bid for any lot as it was put up. One of the company had been elected president, and he did all the important work. He called upon the man whose lot was to be put up next. The lot might be a single stamp or 50,000—whatever it was it was placed in the centre of the circle or passed round. Each bidder wrote the amount he was willing to bid on his tray which was then placed concave side down so that none could see another's bid. The trays, being all the same size were collected, and given in a neat pile to the President. He soon found the highest bid, announced the amount and the name of the bidder. The plates were then redistributed and all was ready for the next lot.

When a man had secured a lot by a very small margin only, he was congratulated and probably stood drinks, not a very expensive entertainment this, as the beverage was either tea or beer in tea cups. On the contrary, if an unfortunate found a lot knocked down to him and was told by the president that the next highest bid was far below his he was chaffed most thoroughly by all present for his want of knowledge of the market value.

Under the influence of beer and tea all the company got very happy, and apparently good prices ruled that day. Takahashi was very busy buying, for the most part rubbish. But that was his business. Towards the end a dealer came in who spoke English well. I asked him if they knew the English method of holding auctions. He replied that they did and had tried it, but it was unsuccessful because in their excitement of bidding one against another they paid so much for their lots that they were not only unable to realize any subsequent profit but instead often suffered a loss.

I left before the finish without "my friend" who was still bidding. All present came and said good bye, and presented me with their cards and hoped I would visit their shops. This I subsequently did with varying success.

The vast majority of the lots were the present and last issues done up in hundreds and sold by tens of thousands. They realised very poor prices. Evidently the "Continentals" of the far east. Better class Japs fetched very good prices indeed and I was told that they mostly went to America where there were more demand for them than anywhere else. The knowledge of local dealers usually did not go as deep as "plate numbers." If they had for instance any 6 sen violet for sale they asked so much each and you took which you wanted. Of perforations they appeared to know nothing. Very nice for the first collector who looked through a lot!

On my way back I wondered with what success the introduction of the Japanese fashion of holding stamp auctions into England would be attended. Would you not like to see it tried?

"GOJUSEN."

The Postage Stamps of Tonga.

(BRITISH PROTECTORATE.)

By Walter Morley.

TONGA, the chief Island of the Friendly Isles, lies in the South Pacific, on the S.W. limits of the area occupied by the Polynesian race—about 350 miles S.S.W. from Samoa and 250 E.S.E. Fiji.

During the long civil wars in the early part of the last century, the various chiefs became independent, but they were all gradually subdued and the whole group of islands united under King George, a very remarkable man, and far in advance of his people. He has during a long reign made the most of these advantages. He commuted for a money payment the service due from the common people to their chiefs whom he assembled in a sort of parliament, having in 1862 established a "constitutional government." Taxation is heavy, a poll tax of 4 dollars is levied and strictly enforced. It is not known if any special revenue stamps have been issued for this purpose and information on this point would be welcome.

The islands continued up till 1899 to be a neutral region in accordance with the Declaration of Berlin, April 6, 1886, but British interests have long been predominant and by the Anglo-German Agreement of Nov. 14, 1899, subsequently accepted by the United States, foreign rights were withdrawn in favour of Great Britain and finally a British Protectorate was proclaimed over Tonga on May 19, 1900.

Postage Stamps were first issued in 1886—the first set bearing head of King and the words "Postage and Revenue." The perforations are given as 12 and 12½ by Scott and 12½, 12 x 11½, and 11½ by Gibbons. A special study of these stamps will well repay any collector with varieties of perforation, surcharge and shade and I venture to place on paper a list of such as are found by myself after a careful study of such stock as I have been able to gather from all quarters during the past few years. It is quite possible other varieties exist in the different perforations, but I only give such as I have actually seen.

1st Sept. 1886.* Head of King George to left in oval band inscribed TONGA POSTAGE AND REVENUE in the upper part and the value in full in the lower. On white paper. Wmk. NZ and star.

(a) Perf. 12½.
- 1d., rose carmine
- 2d., violet
- 6d., blue
- 1s., green

(b) Perf. 12.
- 2d., violet
- 6d., blue

(c) Perf. 11½.
- 1d., rose carmine
- 2d., violet
- 6d., blue
- 1s., green

(d) Perf. 12 x 11½.
- 1d., rose carmine
- 1d., pale rose
- 2d., violet
- 6d., blue
- 1s., pale green
- 1s., dark green

(e) Perf. 11½ x 12.
- 2d., violet

The 1d., perf. 12½ is very scarce, especially in unused condition, and all values, perf. 11½ are not easy to find. I have only found two values perf. 12, whilst the variety perf. 11½ x 12 is uncommon and previously unrecorded.

23rd Nov. 1891. The 1d. and 2d. stamps surcharged respectively FOUR PENCE. and EIGHT PENCE. in two lines in thick black block letters.

*The Catalogues generally give 1887 as the date of issue of these stamps, but the *Philatelic Record* for March 1892 states that the date here given is the correct one and this has also been adopted in the last edition of Moens. [Ed.]

(a) Perf. 11½.	(b) Perf. 12 x 11½
4d. on 1d., rose carmine.	4d. on 1d., rose carmine.
8d. on 2d., violet.	8d. on 2d., violet.

Varieties, with no stop after "PENCE". Perf. 12 by 11½.
4d. on 1d., rose carmine.
8d. on 2d., violet.

1892. The 1d. and 2d. stamps surcharged with small stars in the upper right and lower left spandrels. Perf 12½.

1d., rose carmine.	2d., violet.

Varieties:
1d., rose carmine — With three Stars.
1d., ,, With four Stars.

The stars on these stamps were inserted in order to prevent the unauthorized surcharge of these stamps with "fourpence" and "eightpence" respectively, the varieties are not often seen and are probably under-valued in the Catalogues.

1892. Change of Colour. Same paper and wmk.

(a) Perf. 11½.	(b) Perf. 12 x 11½.
6d., orange yellow.	6d., orange yellow.

1892. Two types. For the 1d. and 4d., Arms in a shield, with a ribbon bearing a motto in the native language, the whole on a horizontally lined ground within an upright oval band, inscribed BULEAGAO TOGA in upper part and POSTAGE below. Above the oval is a label bearing the word TONGA. Value in figures in upper corners and in words on a straight label at the base. The other values bear a three-quarter face portrait of King George to right in place of the Arms in centre, otherwise they are similar. Wmk. NZ and star.

(a) Perf. 11½	(b) Perf. 12 x 11½.
1d., rose.	1d., rose.
2d., olive.	2d., olive.
4d., lake.	4d., lake.
	8d., mauve.
	1s., brown.

(To be continued.)

Discoveries.

ANTIGUA. A copy of the 1d. long rect, blue and indigo, STAMP DUTY has been submitted to us, bearing a black surcharge in small block caps. POSTAGE AND REVENUE in two lines on the lower panel bearing the words ONE PENNY, and a black bar through the words STAMP DUTY in lower label. It professes to be postally used, having both the ordinary A02 postmark, as well as a date stamp with ANTIGUA—JAN ? 86. The postmarks appear genuine, and one is decidely over the surcharge, but we are not satisfied with the surcharge, the letters of which are somewhat irregular in size. Further information is desirable with regard to this stamp.

Austrian Levant. We have found a copy of the 3 sld., emerald green, perf. 9½ of 1883 without full stop after "sld".

Greece. We have received from Dr. Bishop some copies of current Greek stamps *roughly perf. 9 to 9½, large holes.* The stamps were purchased by him at a village Post Office during a visit to the country in the autumn of last year. We suppose that this is an unofficial perf. The stamps in question are

5 lepta, pale green.	20 lepta, pale rose.
10 ,, dull orange.	20 ,, sur. in black, on 25l., dull blue.

It is curious to note the two latter stamps on sale *simultaneously*. Philatelists can draw their own conclusions as to the necessity of the recent flood of surcharges emanating from this country.

Holland. We have a copy of the 1c., green, Numeral in circle, of 1877-95, perf. 12½, on undoubtedly *laid* paper.

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

WE are compelled to say a few words this month with regard to the progress of our Catalogue of South American fiscals. With the accompanying Supplement the fiscals of the Argentine Republic come to an end and we now have to deal with the very complex and difficult series of the Provinces and Municipalities of that Republic. First of all comes up the question of arrangement. The fact that many of the Municipalities bear the same name as that of the Province in which they are situated is very perplexing to the beginner on his first attempt to arrange his stamps. With a view to helping him in this matter and by the way to emphasize the educational value of our hobby we have been at considerable trouble in providing a map, whereon will be found clearly marked all the Provinces and Municipalities issuing Revenue stamps, the latter with one or two exceptions, which, after a fruitless endeavour to locate with the information at our disposal, we had to abandon. Then as far as the catalogue is concerned, after careful consideration we have come to the conclusion that the most logical procedure will be to take the Provinces first in alphabetical order, and then the Municipalities, giving cross-references in those cases where they have the same names. This arrangement will suit those collectors, who collect the fiscals of the Provinces, but not those of the Municipalities, so that such a one will find all the material he requires consecutively, and can ignore the third section entirely.

We gratefully acknowledge the continued support of various fiscalists but we shall always welcome particulars of stamps not recorded in any of the existing lists from any of our readers. In the portion of the Catalogue on which we are now entering a great deal of information is required on such matters as the colours of the higher valued stamps of the annual series of Buenos Ayres, &c., and with a view of completeness as far as possible we hope for assistance from a wider circle of philatelists.

* * * * *

The Annual General Meeting of the International Philatelists' Union was held on the 5th June and was very well attended. After the conclusion of the business the meeting resolved itself into a kind of informal Conversazione and some fine stamps were shown by various members. One of the most interesting items was a beautiful strip of three Ceylon Telegraphs, 80c. surcharged on 5 rupees orange, in mint state, the centre stamp being the error "**00**" in place of "**80**." This stamp we had not seen before; it is Type 115 in our publisher's catalogue. Major Laffan was the fortunate possessor. The same gentleman showed a number of other surcharged Ceylon Telegraphs in mint state.

* * * * *

There seems to be a great stir among our neighbours across the Channel in the direction of fiscal collecting lately. The leading French paper *La Revue Philatélique Française* has discovered that there is a large and increasing number of collectors of fiscals in that country, and proposes in future to devote a special section to cater for their needs. In a recent part appears a translation of Mr. Pearce's article on the "Provisional Fiscal Issues of the American Occupation of the Philippines," with the illustrations, from our March number, and further communications on fiscal matters are invited. This is a development which all fiscalists will be glad to see and it will have a valuable effect on the cultivation of this branch of the science of philately.

* * * * *

Mr. A. B. Kay is to take over the Secretaryship of the Fiscal Exchange Club vacated by Mr. Pearce, and the latter gentleman bespeaks for the new secretary the continued support and co-operation of the members which we cordially endorse.

* * * * *

In the House of Commons the other day Mr. Austen Chamberlain stated that the designs for the new postage stamps had been approved, but it has not been settled yet whether the 1d stamp is to appear in red or not. We should have thought that the resolution of the Postal Union Conference settled this matter.

* * * * *

Some further discussion appears in the June number of *Stamps* relative to the Order of the Commissioners of Inland Revenue on the discontinuance of certain dies of British stamps, which we gave in full last month. It appears that in answer to an enquiry as to whether Registration envelopes of obsolete varieties were to be included in the recent demonetization, the authorities replied that "the demonetization of certain dies *only relates to Mulready envelopes and adhesive stamps*." Our contemporary concludes that the old stamped envelopes are therefore still available. We mentioned last month that the 2/- adhesive stamps are not demonetized, but we ought to have referred to the 8d. stamp as also coming under this category. It does not seem to have been generally noticed that these two values still remain available.

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 46.)

MIDLAND GREAT WESTERN RAILWAY OF IRELAND.—*Continued.*

ISSUE 5. 1873? Same design as last, but inscription reads "for any station on Athenry and Tuam Railway." The 6d. and 9d. are similar in every way to issue 4a, and the three higher values to issue 4, with the exception that the latter were printed in sheets of 12, 3 rows of 4, with the sheet number above the second stamp, and all 5 values have two red lines printed diagonally across the stamp. Perf. 12½.

6d., 9d., 1/2 (under 14 lbs.), 1/6, 2/-, black and red on white.

Fig. 3.

Issue 6. 1874.? Similar in size, design, and inscription to issue 3: the chief point of difference is the garter, which has a square end, brought down round and over the band, so as to hang loosely in front of it. There are 4 values, printed in black on coloured paper, and perf. 12½. Fig 3.

4d., black on white, under 2lbs. Sheets of 30, 6 rows of 5.

6d, black on green, under 7lbs. Sheets of 30, 6 rows of 5.

9d., black on pink, under 14lbs. Sheets of 28, 7 rows of 4.

1/-, black on buff, under 21lbs. Sheets of 30, 6 rows of 5.

NOTE. The stamps of this issue were in use for many years, and interesting varieties abound. The earlier printings were on the thick paper of the 3rd and 4th issues, and in different shades to the later which were on thin paper. The 6d. is known both with and without controls, and the 9d without, and also with written controls, as well as printed ones. One stamp in every sheet of the 4d. has the full stop after lbs. omitted. Errors in the control numbers are of frequent occurrence, these, in many cases being printed above one another. The number of the sheet is in the centre of the top margin.

(To be Continued.)

RAILWAY STAMPS.

NEW SOUTH WALES.

Mr. Schwabacher sends us the undermentioned values of the Government Railways Parcel Stamps surcharged "O S" in large block caps. 7 mm. high. Perf. 10.

3d., blue.
6d., vermilion.
1s., purple.

GREAT BRITAIN.

CATALOGUE OF

Customs Duty (Tobacco) Bands.

March 1863. Embossed profile of Queen, date and V.R. in upper corners, in rose. White wove paper. Wmk. 12 ships. Perf. 16.

(a) With letter "B" on band (British manufacture).
Under 2 ozs., brown.
" 4 " green.
" 8 " black.
" 12 " red.
" 16 " blue.

(b) With letter "F" (Foreign manufacture).
Under 2 ozs., brown.
" 4 " green.
" 8 " black.
" 12 " red
" 16 " blue, die A.

May 1863 Similar design, but date in place of V.R. in upper corners. White wove paper Wmk. 12 ships Perf. 16.

(a) With letter "B."
Under 4 ozs., green, die B, dated 2/9/63

(b) With letter "F."
Under 2 ozs., brown.
" 4 " green.
" 8 " black.
" 12 " rose, die B, dated 18/5/63 and 23/5/63.
" 16 " blue.

1873. Similar design. Stamp rose, as before Dated. No wmk. Perf. 16.

(a) With letter "B."
Under 2 ozs., brown.
" 4 " green.
" 8 " black.
" 12 " rose.
" 16 " blue.

(b) With letter "F."
Under 2 ozs., brown.
" 4 " green, die B, dated 2/11/74
" 8 " black.
" 12 " rose.
" 16 " blue

10th Dec., 1875. Similar design, but stamp vermilion. No wmk. Perf. 16.

(a) With letter "B."
Under 2 ozs., brown.
" 4 " green.
" 8 " black.
" 12 " rose.
" 16 " blue.

(b) With letter "F."
Under 2 ozs, brown.
" 4 " green.
" 8 " black.
" 12 " rose.
" 16 " blue, die B, dated 11/7/77.

1880. As last. Perf. 14.
(a) With letter "B."
?
(b) With letter "F."
Under 4 ozs. green, die B, dated 6/9/80.
1882. Arms. The whole band now in one colour. Perf. 14.
(a) With letter "B."
Under 2 ozs., brown.
" 4 " ?
" 8 " ?
" 12 " ?
" 16 " blue.
(b) With letter "F."
Under 2 ozs., brown.
" 4 " green.
" 8 " black.
" 12 " rose.
" 16 " blue.
188? Same, with additional inscription "The package must be sold entire." Perf. 14.
(a) With letter "B."
Under 1 oz., orange.
" 2 ozs., brown.
" 4 " green.
" 8 " black.
" 12 " rose.
" 16 " blue.
(b) With letter "F."
Under 1 oz., orange.
" 2 ozs., brown.
" 4 " green.
" 8 " black.
" 12 " rose.
" 16 " blue.
188? As last, but word "Under" altered to "Not exceeding." Perf. 14.
(a) With letter "B."
Not exceeding 1oz., orange
" " 2 ozs., brown.
" " 4 " green.
" " 8 " black.
" " 12 " rose.
" " 16 " blue.
(b) With letter "F."
Not exceeding 1 oz., orange.
" " 2 ozs., brown.
" " 4 " green.
" " 8 " black.
" " 12 " rose.
" " 16 " blue.
1895. New type, with smaller squares containing the words "Cavendish or Negrohead." Perf. 14.
(a) With letter "B."
Not exceeding 1 oz., orange.
(b) With letter "F."
?

TELEGRAPH CHRONICLE.

Colombia. Our publisher has received specimens of a new issue, which we illustrate.
20c., blue on blue, imperf.

Natal. Mr. L. H. J. Walker informs us that the authorities intend to do away with the Telegraph Stamps and that the new stamps with the head of the King will be lettered "Postage and Revenue" and will be used for Telegraphic purposes.

Nicaragua. Dr. Kalckhoff informs us that he has a provisional which we have not yet chronicled. It is the 2c., red, postage stamp of 1891, surcharged "TELEGRAFOS" in violet in thin sans serif caps.

Sudan. Our publisher has found the following postage stamps surcharged TEL in an oval, in black—Type 332 in his catalogue—which have not yet been chronicled.
1 mil., brown.
3 " orange.

Transvaal. Mr. S. A Klagsbrun informs us that the 1/- Cape of Good Hope Revenue with overprint "TRANSVAAL" chronicled as a Fiscal in our last No. is a Telegraph stamp and used on Telegraph forms only.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Cuba. *Documentos de Policia.* Mr. H. N. Terrett possesses on the original paper the following "split" stamps, all cut diagonally.
1872. Half of 62c. blue, used as 31c.
1873. Half of 62c. brown, used as 31c.
1878. Half of 2p. 50c. yellow green, used as 1p. 25c.

Great Britain. *London (Justice Room).* Mr. Schwabacher has shown us a stamp of the usual type in a new colour. The value appears as **2s. 0d.** in large red figures.
2s., ultramarine, red surcharge, perf. 12½.

Public Records. From Major Cursiter come three unchronicled varieties. They are all on bluish paper, unwatermarked, imperf. and dated 21/3/68.
1s., rose, die E, blue surcharge.
5s., " die F, " "
5s., " die F, brown "
All three are overprinted with an oval stamp in red containing the words "POSTAGE—24 MAR. 68—STAMPS. They were bought by our correspondent at a stamp office some 30 years ago—presumably as unused.
Our publisher finds that he has in his collection also the following unrecorded varieties, on bluish paper, watermarked V.R. and imperf.
6d., rose, die U, blue sur., dated 26/6/68.
1s., " " F, " " 11/7/68.
And on white paper, wmk. V.R.
1s., rose, die E, blue surcharge, imp., 1870
5s., rose, blue surcharge, perf. 12½. 9/6/71.

Japan. Our publisher has received one of the higher values referred to in our January Number.

The portrait is that of Tachenouchi-no-Sukene as on the 50 yen. "Registration Tax." White wove paper. Perf. 11½-12. 10 yen, orange-yellow.

We illustrate this stamp as well at the 5 yen, which latter is also the type for the 1 yen.

Mexico. *Secretaria de Hacienda y Credito Publico.*

Mr. H. Thompson submits an entire document bearing a Revenue stamp hitherto unchronicled. The document itself states that the Treasury relinquishes all claim in certain property, therein specified, for back taxes or dues of any kind. Mr. Thompson is also informed that the law creating the necessity for the document has lapsed, so that the stamps are obsolete. The stamp is an oblong rect., with engine turned, background in white on pale blue and bears the following inscription in brown.

SECRETARIA DE HACIENDA Y CREDITO PUBLICO
MEXICO
PROPRIEDAD RAIZ.
5$ — CINCO PESOS — 5$
Ley de 8 de Novembre de 1892

Two other values besides the above mentioned are said to exist.

1892. 5 pesos, pale blue and brown.
10 ,, pink and carmine.
20 ,, lilac and brown.

Porto Rico. *Aduanas.* Mr. H. N. Terrett submits the 5c. green, *Giro*, surcharged ADUANAS 1892-93 in the same type as on the 10c. chronicled and illustrated in our April number.

Sello. Mr. Morley has found a number of unchronicled varieties.

1892-93.	2 pesos,	lake red.
1894-95.	2 pesos,	dull vermilion.
	18·75 ,,	deep purple.
	25 ,,	deep rose violet.
1896-97.	2 pesos,	lilac rose.
	4 ,,	vermilion.
	7·50 ,,	purple.
	12·50 ,,	red-brown.
	18·75 ,,	blue.
	25 ,,	dull orange red.

Full sets probably exist of the series for 1892-93, and 1894-95.

Santa Fe. A desirable change for the fiscal collector has been effected by this province in so far as according to *Filatelia*, the three annual series for "Gúias," "Patentes" and "Contribución Directa" have been merged into a single set. The new series was issued on the 1st January last. Values and colours as follows. Perf. 12.

2 cent.,		lemon-yellow	3 pesos,		chocolate
3	,,	rose	4	,,	grey
4	,,	blue-grey	6	,,	green
5	,,	chocolate	7	,,	orange
6	,,	red	9	,,	dark brown
8	,,	carmine	10	,,	red
10	,,	bright green	12	,,	lilac
20	,,	violet	15	,,	yel'w-green
30	,,	bright brown	20	,,	olive
50	,,	orange	500	,,	yellow
1 peso,		mauve	1000	,,	green-grey
2 pesos,		blue			

Sarawak. From *Stamps* we gather that certain provisionals, followed by a permanent set of Revenue stamps, have appeared here. The provisionals consist of the Postage Stamps of 1889-91 and 1898 surcharged with large Roman capital "R" covering the profile, and the inscription "REVENUE ONLY" in very small Roman cap, reading upwards and covering the word "POSTAGE."

3c., lilac and blue.	25c., green and brown.
5c., lilac and green.	50c., green.
10c., green and violet.	1$, green and black.

Variety: with "R" only.
3c., lilac and blue.

Permanent issue. Same portrait as that of the 1889-91 postals to left in an ornamented oval "SARAWAK" above and "REVENUE" below in straight lines, and at base a solid tablet of a different colour bearing the value in white figures and caps.

3c., lilac and bright red.
5c., ,, ,, green.
10c., ,, violet.

Tasmania. Our publisher submits the 1/- Platypus type, rose pink, perf. 12, with the surcharge REVENUE inverted.

Transvaal. The surcharged 1/- Cape of Good Hope Revenue stamp chronicled last month turns out to be a Telegraph Stamp (see "Telegraph Chronicle") The 1/- V.R.I. Transvaal Revenue is therefore probably still current. We have now before us the 2/- and 2/6 surcharged V.R.I. perf. 11½ and the 6d. and 1/- perf. 11 x 11½.

Mr. Morley has received two more provisionals for ZEERUST and RUSTENBURG in addition to those chronicled in Vol. I., p. 85, viz.: the 1d pale blue, surcharged V R.I. in large block caps above, and "ZEERUST," (with comma) in tall thin italic caps below, and the 2/- orange surcharged in a precisely similar fashion to the provisionals already chronicled. The former is cancelled 29 Jun. 00 and the latter ZEERUST 7 Jul. 1900.

V.R.I. 1d., pale blue surcharged in violet, perf. 11 x 11½.

V.R.I. 2/-., orange surcharged in red and dull blue, perf. 11½ x 11.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. July, 1901.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. II. AUGUST 1901. No. 8.

Philately in Kamschatka.

KAMSCHATKA does not appeal to the stamp collector in any way whatsoever. The name appears in neither albums nor catalogues devoted to our hobby, and even of philatelists there is but a small percentage who could give you anything but the roughest idea as to where this land of active volcanoes is to be found. A collector's special knowledge of geography which we see so often quoted goes no further than his hobby will take him.

However this out of the way country happened to be visited by a couple of men who devoted some time to stamp collecting, and their philatelic experiences in this little known country are perhaps worth recording. One's first sight of Petropovlovski (the capital town) was that of a small village round which at various distances were several active volcanoes, while high mountains kept them company, which still—the month of June—were snow clad down to 50 feet of the sea level.

It was too early to shoot, and the only other pastime to go in for was either marking down coveys of capercalzie and ptarmigan for future consideration, or fishing for salmon, which latter amusement we soon tired of, they were so abundant, everyone caught them, and besides they had to be eaten afterwards—salmon three times a day for seven days a week !—You'd soon tire of it I assure you.

But I am forgetting that it is a stamp paper I'm writing for, therefore fishing stories wouldn't be appreciated.

One day we two collectors thought we would investigate the local postal arrangements. Had it not been for one inhabitant who spoke English we should probably have got no further in our investigations, for in Petropovlovski there is but one street, which is a good feeding ground for cattle, and all buildings including the orthodox church are only so many wood cabins, and not a sign of anything postal to be seen. Our English-speaking friend could give us no information about stamps or mails, but offered to take us to the Governor's office where we should be enlightened.

There we went and commenced by enquiring when the next mail left for Europe and the rest of the world. They said next November or as soon as the snow was frozen. Then we asked when the letters would reach England and were told about next May they might be expected, and it was explained that letters went by dog sleigh, and that there was but one mail a year which was official. We followed these enquiries up by asking for a set of stamps but were told that the governor had these locked up and they were issued but once a year when the mail went out. It was also hinted to us that his excellency was too important a personage to be bothered about such trifling matters as stamps.

However a chance occurred a few days afterwards. One of the two ardent collectors not being entirely unconnected with the medical profession, was approached by his excellency the governor himself, and he, through our friendly interpreter, explained that Kamschatka did not boast a medical man, and as his spouse was hoping shortly to contribute towards the local attenuated population, would the medico kindly stand by in case nature required some assistance. A ready assent was given, and his excellency in return asked if he could in any way return this promised attention. The subject of stamps was immediately introduced, and the result was that the local stock was produced, and we made our purchases. They of course were Russian, but all obsolete issues. There were some stamps we had never seen before but which we thought and hoped might be Kamschatka locals. Our interpreter's English was not equal to explaining their use or else neither he nor the governor and his staff knew for what purpose they were intended; they said the stamps had been there for years. As a matter of fact they turned out to be an obsolete lot of fiscals so that our hopes for "locals" was subsequently entirely crushed.

For the information of those who wish to write and help his excellency through with his somewhat useless lot of stamps, I would impress upon them the fact that return of post means about two years.

GO-JU-SEN.

The Postage Stamps of Tonga.

(BRITISH PROTECTORATE.)

BY WALTER MORLEY.

(*Continued from page 52.*)

JUNE 1893. Provisional 2½d. the 1d. cut in half diagonally and used together with the 2d. olive.

Scott also chronicles the diagonal half of the 1d. rose used as ½d.

1893. New issue. The last stamps printed in new colours and surcharged in large figures on the ½d. 2½d. and 7½d., and in block letters on the 5d. Same wmk.

A. Surcharged in carmine.
- ½d., on 1d., blue, perf 12½.
- 2½d., on 2d., green. ,,
- 5d., on 4d., orange. ,,
- 7½d., on 8d., carmine. ,,

B. Surcharged in black.
- ½d., on 1d., blue, perf. 11½.
- ½d., on 1d., blue, perf. 12 x 11½.
- 2½d., on 2d., green. ,,

1894. With vertical surcharge SURCHARGE. HALF PENNY or SURCHARGE. 2½d. in small block letters reading upwards.

(a) Blue surcharge.
- ½d , on 4d., lake, perf. 11½.
- ½d., on 4d., lake, perf. 12 x 11½.

(b) Black surcharge.
- ½d., on 1s., sepia, perf. 12 x 11½.
- 2½d., on 8d., mauve ,,
- 2½d., on 1s., dark green ,,
- 2½d., on 1s., pale green ,,
- 2½d., on 8d., mauve, perf. 11½.
- 2½d., on 1s., dark green ,,
- 2½d., on 1s., pale green ,,
- 2½d., on 8d., mauve, perf. 12.
- 2½d., on 1s., dark green, perf. 12½.

The perf. 12½ is *very rare*.

(c) Double surcharge.
- ½d., on 1s., sepia, perf. 12 x 11½.

(d) Error, C for G in the word SURCHARGE.
- ½d., on 4d., lake, perf. 12 x 11½.
- ½d., on 1s., sepia ,,

(e) No stop after word SURCHARGE.
- 2½d., on 8d., mauve, perf. 12 x 11½.
- 2½d., on 1s., sepia ,,
- 2½d., on 1s., green, perf. 12½.

NOTE. Scott chronicles the ½d., on 4d. in a pair, one stamp without surcharge, and also a variety with the word "HALFPENNY" omitted but I have not seen either of these two varieties.

1895. Similar surcharge in carmine.

(a) Without stop after surcharge.
1d., on 2d., blue, perf. 12.
1d., on 2d., blue, perf. 12 x 11½.
1½d., on 2d., blue ,,
2½d., on 2d., blue ,,
7½d., on 2d., blue ,,
7½d., on 2d., blue, perf. 12 x 11.

(b) With stop after surcharge.
2½d., on 2d., blue, perf. 12.
2½d., on 2d., blue, perf. 12 x 11½.

(c) Error, C for G in SURCHARGE.
2½d., on 2d., blue, perf. 12 x 11½

1895. New issue. Full face portrait of King in circular band bearing inscription BULEAGAO TOGA and POSTAGE. TONGA on label above and value in tablet below. No wmk.

1d., grey-green, perf. 12.
1d., dark green ,,
2½d., rose ,,
7½d., yellow ,,
2½d., rose, perf. 11½.
2½d., rose, perf, 11½ x 12.
5d., blue, perf. 12 x 11.
5d., blue, perf. 12 x 11½.

Gibbons catalogues this issue as perf. 12 x 11½ and 11½. I find the perf. 12 the commonest in the three values listed, but I have been unable to make a complete set of values in either variety of perforation. There is also a great variety in the shades of this issue.

1895. The preceding type redrawn and surcharged in black.

½d., on 2½d., vermilion, perf. 12 x 11½,
1d., ,, ,, ,,
7½d., ,, ,, ,,
7½d., ,, ,, 12

Error: C for G in the word SURCHARGE.

½d., on 2½d., vermilion, perf. 12 x 11½.

1896. Provisional, surcharged in English in violet and in Tongan in black.

½d., on 7½d., on 2d., pale blue, perf. 12 x 11½.

There are two positions of the surcharge "Half-Penny," in one the "f" of "half" being over the "n" of "Penny" and in the other the "f" being over the "y" of "Penny" thus (1) *Half-* *Penny-* (2) *Half-* *Penny-*

Errors: (a) Tongan surcharge inverted, *i. e.*, reading upwards instead of down.
(b) Word "Half-Penny" inverted.

1897. Pictorial series, printed by Messrs. Waterlow & Sons. Wmk. Turtles. Perf. 14.

½d., dark blue.
1d., red and black.
2d., bistre and sepia.
2½d., blue and black.
3d., emerald and black.
4d., lilac and green.
5d., orange and black.
6d., vermilion.
7½d., green and black.
10d., carmine and black.
1s., brown and black.
2s., blue and black.
2s. 6d., purple.
5s., orange red and black.

Error: With inverted centre.

7½d., green and black.

June 1899. Surcharged in black T — L / 1 June 1899 to commemorate the Royal Marriage between King Tubou and his consort Lavinia. Same wmk. and perf.

1d., red and black.

Error: "1889" instead of 1899 in date.

1d., red and black.

Discoveries.

ANTIGUA. Mr. E. D. Bacon informs us that the stamp described last month under this heading is bogus and points out that it has already been exposed in the London Philatelic Society's Catalogue of the Stamps of the West Indies, page 4. Mr. A. B. Kay writes us to the same effect.

Congo. Our publisher reports the 5c., blue and black, perf. 12½ all round, and also 12½ x 14.

Greece. We have a copy of the 10l. deep orange, with small head of Mercury, Athens print, on *laid* paper.

New Zealand. Our publisher has found the ½d., rose, no wmk., of 1873 perf. 10 x 12½. It is already catalogued perf. 12½ x 10

EGYPT SALT DEPARTMENT REVENUE STAMPS.

THE Egyptian Government has recently abolished the salt tax, but in its place has granted a monopoly to a "Salt and Soda Company" for the supply of these articles in return for a fixed annual payment. Consequently the Salt tax revenue stamps are now obsolete. It is perhaps of interest to place on record the manner of their employment and the rates in force. The stamps in question were affixed to a form issued by the Post Office which is reproduced below except in so far that all the inscriptions are repeated in Arabic in the original, side by side or below the corresponding English equivalents. The form which is reproduced bears stamps of 250 m., 500 m., 1 L., and 2 L., obliterated by a date stamp DECHNA—8 JA. 99.

FORM NO. 22. **Monthy Progressive No.** _____

No. of Licence } _____

Signature of Licensed Retailer. _____

MINISTRY OF FINANCE.

SALT DEPARTMENT.

DECLARATION OF PAYMENT.

Village ..... } _____

Markaz ... } _____

Mudirieh or Governorate } _____

The Post Office of _____
declares to have received from _____
the sum of L.E.(1) _____
for price of salt required _____
The amount of this payment is represented _____
by stamps affixed in the margin _____

Signature of P.O. Agent.

Post Office Stamp

Place reserved for stamps which must be obliterated by the date stamp.

(1) The amount to be written in words.
Nota.—Every payment must be for 250 mill. _____
at least or for a multiple of 250 mill. _____

DETAILS OF THE SALT ISSUED.

KILOS.	PRICE.	
	L. E.	MIL.

Rough salt at 5 Mil. per kil.
Ordinary salt at 5 ,, ,,
Refined table salt 10 ,, ,,
Commission to be paid in kind

Signature of the Salt Agent. Signature of the person receiving salt.

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EDITORIAL.

WE are now in the midst of the dull season for philately when most collectors are enjoying hard earned vacations even from their beloved stamps, so that there is not much in the way of current notes which would be interesting to our readers, and anything we might have to say on the burning questions of the hour with regard to our hobby will be the better for keeping until collectors get into working form again. For similar reasons, added to the fact that our printers are very busy at this time of year, we omit our usual supplement with the instalment of the Catalogue of Argentine Fiscals, but we hope to make up for it later on in the year by presenting our readers with a double one. We exert our utmost endeavours to progress with the Catalogue as fast as possible, but it must be remembered that it is much more difficult to obtain information about fiscal issues than it is with regard to postage stamps.

* * * * *

The *School World* for July contains an interesting article on "The Educational Value of Collecting Stamps" by the Rev. Alfred Thomson which should draw the attention of the educational world to possibilities in this direction which are becoming more and more generally recognized. The author after advancing the usual arguments which apologists of our hobby are accustomed to use, we are glad to see mentions a point which we have always regarded as of the utmost educational value, but which is rarely emphasized in this connection, viz. the training which philately affords in cultivating the powers of observation by the necessity for the recognition of small differences. Accurate observation lies at the root of all the natural sciences, and it is perhaps not too much to say, of all knowledge, so that no one doubts that the power of seeing likenesses and differences, is of the highest importance. Philately is one means of cultivating this power and the deeper the collectors goes into the science the more exercise will he find for this faculty while his judgment will be tried to the utmost in distinguishing essentials from non-essentials. In fact the noting of small differences is developed in some philatelists to an abnormal degree, and, where the judgment is not called into play, often leads to ludicrous results as may be seen in the current literature of the subject.

* * * * *

Although the day of the scoffers has passed why should not Philately be regarded as worthy a serious attention? It embraces many branches of knowledge within its scope. With their characteristic perspicuity our neighbours on the other side of the Channel have summed it up well—see the first article of the Statutes of the Société Française de Timbrologie—"La "Société a pour objet l'Étude des Timbres "considérés soit en eux-mêmes, soit dans leurs "rapports avec la Chronologie, l'Histoire et la "Géographie, avec l'Administration et les Finan-"ces, avec la Linguistique et les Beaux-Arts" To which we may add "avec l'Histoire Naturelle." Why should not Philately be regarded on the same footing as, say, Numismatics. The reason is probably that it is not old enough. If the ancient Greeks and Romans had been acquainted with the arts of printing and paper-making and had developed a prepaid postal system, would not the stamps bearing effigies of Emperors, Kings and Dictators with contemporary inscriptions been just as valuable for throwing light on historical questions as their coins are at the present day? Perhaps posterity will see a Philatelic Department of the British Museum on the same scale as the Coin Department. There is already at that institution an excellent nucleus.

* * * * *

The Philatelic Society, London, intend to hold an exhibition of South African Stamps, embracing the countries effected by the war, at their rooms on Saturday Nov. 16, between the hours of eleven and six.

* * * * *

The American papers state that there are likely be further changes in the dollar values of the current documentary stamps. In spite of all the precautions which have been taken these stamps are still found to be fraudulently cleaned and used again. It seems that many firms cancel their stamps merely with a rubber stamp with ink which contains glycerine, and which can in consequence be washed off with water, without injuring the fugitive colour of the stamp. If the stamp has also been cut it is easy to trace the cut lines on the new document. To remedy this state of affairs it is proposed to print the large numerals with which the stamps are surcharged in an ink containing glycerine, which will also dissolve when placed in water. This new ink will not be black, as it is found that the contrast of the black numeral against the grey background, especially when the latter is of a dark shade, is not sufficient to make it easily distinguishable. Experiments are being made with purple and orange coloured inks.

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 54.)

MIDLAND GREAT WESTERN RAILWAY OF IRELAND.—*Continued.*

ISSUE 7. Small rect. 30 x 22 mm. Figure of value in centre of oval garter bearing name of railway. The words "Parcel" and "Stamp" at top and bottom. All stamps perforated with initials of company. Printed in sheets of 30, 6 rows of 5. Perf. 12½. 3d. black and fawn on white. Many shades.

Issue 8. Large square, 75 mm. "Market Basket" Stamps. Four values, of which the general design is a railway van and the value in centre and various conditions on all four sides. The 1/- is of a different type to the others, which are alike. These stamps were printed and sold in books of 13, and the three higher values were each numbered separately on the counterfoil. Perf. 12½ on one side only.

1/-, black on rose-lilac.
1/3 ,, ,, mauve.
1/9 ,, ,, blue.
2/6 ,, ,, orange.

Railway Letter Fee Stamps.

The first issue was printed by Messrs. Brown and Nolan, of Dublin, and consisted of about 500 sheets, of 60 stamps in ten rows of six, with the number of sheet above the 3rd stamp. In 1899 a change of printers was made. The new issue was a very good copy of the older production, the chief points of difference being a thinner figure of value, and larger lettering in the bottom label. The colour of the later stamps is also paler than that of the 1st issue.

1891. 2d., blue green.
1899 2d., pale emerald.

(To be continued.)

* * * * *

France. Several of our contemporaries state that France has issued a set of Railway Stamps for use on the state railways. The design is a locomotive in a rectangle, with value in figures at the sides, the word RESEAU D'ÉTAT above and the value in the words below. The stamps are printed in colour on white wove paper and the perforation is that usual on French stamps, 14 x 13½. The colours and values are as follows:—

5c., grey.	50c., blue.
10c., yellow-green.	1fr., brown.
20c., rose.	2fr., red-brown.

We have not seen it stated for what purposes these stamps are to be used. It appears likely that they may be practically Parcel post stamps like these in use in Belgium, in which case we presume they will appeal to postage stamp collectors.

BRITISH RAILWAY NEWSPAPER, AND PARCEL, STAMPS.

By G. W. J. POTTER.

(Continued from page 46.)

REVERTING to the Principality of Wales it will be as well to chronicle the fact that a small railway company of recent growth has commenced to issue stamps. This is the Port Talbot Railway and Dock Company owning docks on the eastern side of Swansea Bay and a line running in a more or less north-easterly direction from Port Talbot. Incorporated on 31st July, 1894, it was partly opened on September 1st, 1897, and it is now all but finished. The total length of line is only 35 miles, and it is much more a mineral than a passenger line, as will be seen when we examine the return of rolling-stock possessed by it at the end of 1900, and find that it had 405 vehicles for the conveyance of goods, minerals, &c., but only 8 for the accommodation of passengers.

The design of the stamps is similar to that of its near neighbour, the Barry Railway; but the four values of the Port Talbot are alike, and printed on the same coloured paper, the figure of value only being changed; also the inscription in each case reads "Prepaid newspaper parcel at owner's risk." The size of the stamps are smaller than those of the Barry, but this is accounted for by the very small margins outside the frame of the design. This also necessitates the control numbers being printed on the stamp proper, in this case at the foot and in red ink.

Although Letter Fee Stamps have not been referred to before in these notes, it may be advisable in this case to state that the company also issue a series of these. They are blue-green in colour, and of the McCorquodale type as used for the Barry and the London and North Western Companies' Letter Fee Stamps. Control numbers in black ink appear at the foot of each stamp.

PORT TALBOT.

Sheets of 24 (4 rows of 6). Size 2.7 by 3.4 cm.

Red control numbers at foot.

½d.,	black on yellow.	Roul.	
1d.,	,,	,,	,,
2d.,	,,	,,	,,
3d.,	,,	,,	,,

(To be Continued.)

* * * * *

WITH regard to the Waterford, Limerick and Western Railway Co., of which we chronicled a "Transfer Fee" Stamp in our June number, Mr. F. C. Scarr writes that our informant is in error in stating that this line has been taken over by the Midland Great Western of Ireland Co. The purchasing Co. is the Great Southern and Western of Ireland Railway Co.

SAINT CHRISTOPHER.

REFERENCE LIST OF REVENUE STAMPS.

1883. Postage Stamps of Nevis, 1878, lithographed and perf. 15, with surcharge **Revenue** in black, printed in London, surcharged by a hand stamp Saint Christopher. in violet, obliquely reading either from bottom left corner to top right, or vicê versâ.

1. 4d., orange.
2. 1s., green.

Do., but surcharged ST. CHRISTOPHER in caps, in violet, reading from bottom left corner to top right.

3. 4d., orange.

1883. Nevis stamp, with Queen's Head, surcharged REVENUE in black. Wmk. Crown C.C. Perf. 14. Surcharged additionally with hand stamp obliquely Saint Christopher. in violet.

4. 6d., green.

Do., but surcharged Saint Christopher.

5. 6d., green.

1883. Nevis stamps, with Queen's Head, surcharged REVENUE in black. Wmk. Crown C.A. Perf. 14. Surcharged additionally with hand stamp obliquely Saint Christopher. in violet.

6. 1d., red-lilac.
7. 4d., blue ?
8. 6d., green.
9. 1s., lilac-rose.

Do., but surcharged Saint Christopher.

10. 1d., red-lilac.
11. 4d., blue.
12. 6d., green.
13. 1s., lilac-rose.

1884. Nevis stamps, with Queen's Head, surcharged REVENUE in black. Wmk. Crown C.A. Perf. 14. Surcharged in black Saint Christopher. REVENUE.

14. 1d., lilac.
15. 1d., red-lilac.
16. 1d., carmine.

Do., without stop after "Christopher" in surcharge.

17. 1d., red-lilac.

1884. Nevis stamps, with Queen's Head, surcharged REVENUE in black. Wmk. Crown C.A. Perf. 14 Surcharged in black Saint Christopher.

18. 4d., blue
19. 1s., lilac-rose

1885. Type of the postage stamps of Saint Christopher, surcharged in black, in thin block capitals SAINT KITTS NEVIS Wmk. Crown C.A. Perf 14.

REVENUE

20. 1d., pale rose.
21. 1d., deep rose.
22. 3d., mauve.
23. 6d., orange-brown.
24. 1s., yellowish olive.
25. 1s., olive.
26. 5s., ochre.

All the values may be found with a broken "T" in "SAINT."

1886 Saint Christopher postage stamp of 1870. Wmk. Crown C.C. Perf. 14. Surcharged in black SAINT KITTS NEVIS

REVENUE

27. 6d., green.

Copies of this stamp may be found with the word REVENUE of the surcharge occurring twice, one surcharge being at the top of the stamp.

1887 ? Nevis stamp, with Queen's Head, surcharged REVENUE in black. Wmk. Crown C.A. Perf. 14. Surcharged as on No. 3.

28. 1s., lilac-rose.

The dates of issue of some of these stamps probably require revision.

TELEGRAPH CHRONICLE.

CEYLON. Our publisher has seen two more of the provisional telegraphs of 1893 &c., Type 139 in his catalogue, with new dates.

20c., green, dated 1/12/98.
80c., bronze green, dated 1/7/98.

Great Britain. *Stock Exchange Telegraph Forms.* Our publisher has found the following unrecorded dies and dates.

6d., lilac, white wove, "Harrison & Sons," postage die 3, 21/9/85, rouletted.
1/-, green, white laid, "Harrison & Sons," postage die 10, 7/2/83, rouletted.

Natal. There seems to have been a fresh printing lately of some of the telegraph stamps in paler and brighter shades than herotofore. Our publisher sends us the following values :—

3d., bright carmine, wmk. Cr. C.A., p. 14.
6d., pale olive ,,
1/-, pale bluish green ,,
2/-, pale violet ,,
5/-, pale blue ,,

Nicaragua. The Secretary of the Treasury has issued a decree creating a number of provisional postage stamps, unpaid letter stamps, post cards and telegraph stamps. As regards the latter the 50 centavos is to be surcharged "10 centavos" and the $1, "20 centavos."

United States. *Western Union Telegraph Co.* We have seen the "Frank" of this company for 1901. It is of the usual type (367 in our publisher's catalogue). Perf. 12½. No control.

"Frank" yellow-brown

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Catamarca *(Argentine Repub)*. *L'Ami* chronicles three values as belonging to the first issue, but one, the 5c. orange, appears to be the same as that already catalogued in Moens, the other two new values are

50 cent., green.
1 peso, violet.

Crete. A set of stamps of the postal types in *olive yellow* which have been variously catalogued lately as provisional postage stamps or as unpaid letter stamps, appear to be intended for revenue purposes. The values are 1, 5, 10, 25, 50 lept. 1, 2 drachmē.

Great Britain. *Bankruptcy*. Mr. D. Thomson has shown us a new stamp for the Bankruptcy Court, viz.: the 1/- embossed Bankruptcy, Die A, of 1870, in the colour now being used for Marine Policies, &c. The specimen is cancelled 14/3/00.

1/-, blue, die A, wmk. orb, perf. 12.

Jamaica. *Stamps* chronicles the British Marine Policy stamp of 3/-, die I, printed on white wove unwatermarked paper and overprinted JAMAICA in large, heavy Roman capitals, 30 x 4½ mm. We have seen the 6d. die EE and the 5/-, die N, similarly treated. Both these stamps are perf. 12.

Martinique. *L'Ami* chronicles two new fiscals. "*Tarif Triple*" in italics on a horizontal line, surcharged in blue on a stamp of the type of the French bill stamps of 1831.

30c., grey and blue.

"Tarif triple" on a vertical line to the right, surcharged in blue on a stamp of the type of the French bill stamps of 1892.

25c., black.

Mysore. Mr. E. W. Wetherell has sent us a copy of the 2as. India, Foreign Bill, violet on blue paper with a double surcharge of MYSORE in large Roman caps. The first surcharge was placed upon the ornamental back-ground below the circle containing the Queen's head, but in consequence not being sufficiently visible, it was re-surcharged somewhat higher up. Only 1 sheet of the double surcharge exists.

New Zealand. *Stamp Duty*. Mr. A. B. Kay informs us that he possesses the 1d., mauve and green, wmk. large star, *perf 10 all round*.

Peru. From recent numbers of *L'Ami* we extract particulars of three values of the new fiscals for 1901-1902. The stamps bear Arms in centre, REPÚBLICA PERUANA and date above, with value in words and figures below. Perf. 13.

On a label above the value is the additional inscription COMPANIA NACIONAL DE REGAUDACION.

2c., bistre.
10c., red.
25c., blue.

Saint Pierre et Miquelon. The following bills stamps of France have been surcharged in black *2 droits en sus* on a horizontal line. *(L'Ami)*.

25c., grey and blue.
50c., grey and violet.
1fr., " "

Porto Rico. We have received a copy of a copy of a $1 stamp, which was chronicled some weeks ago in the American papers and which apparently belongs to the set of bands chronicled in our June number, although it is an oblong stamp of reasonable dimensions. In the centre it bears a spread-eagle on a rock in the ocean, with stars above. We shall illustrate it next month.

$1, pink.

Mekeel's Weekly states that the U.S. Bureau of Printing and Engraving has received instructions to proceed with the new designs for Porto Rico revenue stamps. The instructions read "The "vignette to be the same on all denominations, "derived from or bearing some relation to the "seal of Porto Rico. The inscriptions are to "read "The People of Porto Rico" "Excise "Tax." There is to be a distinct numeral of "value on each side of the stamp. All are to be "different in colour, the cent values "pale "shades" and the dollar values "bright shades." "The denominations will be: 1c., 5c., 10c., 25c., "50c., $1, $3, $5, $10, and $50. The number to "be printed is an even million of each denom-"ination; rather striking when we consider the "relative number of postage stamps generally "ordered.

"It is also stated that these stamps are "to be placed on invoices attached to stubs "in such manner, that when the invoice is torn "off the stamp will be torn in two. It is "therefore emphasized that the denomination "should be plainly apparent on each half of "the stamp. They are to be gummed and "perforated and it is preferred that there shall "be 100 in each sheet."

San Francisco. *(Municipality of Cordoba, Argentine Republic)* Arms in circle, inscribed RENTA MUNICIPAL, 1898 above, value below and SAN FRANCISCO CORDOBA on label at base. Perf. 11½. *(L'Ami)*.

50 cent., brown.
1 peso., blue
2 " carmine

Tandil. *(Municipality of Buenos Ayres, Argentine Repub.)* *L'Ami* illustrates a stamp bearing in the centre a picture of what geologists term a "perched block." Name above and value below, Perf. 12½.

2c., green.

Zurich. *L'Ami* reports a stamp with Arms in circle, value in figures on tablet below and STEUERMARKE on label at base. It is stated to be already obsolete.

50c., red.

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UNITED STATES STATE REVENUES.

NEVADA STATE REVENUES.

By AB. LEVE of SYRACUSE, N.Y. U.S.A.

IF this little treatise on the curious and pretty United States NevadaStat e Revenues will in anyway enhance the collecting of the same, I shall feel fully rewarded in placing it before the fiscal stamp collectors of the world.

All of the State Revenues are coming rapidly into favor at the present writing. These odd representatives of a tax collecting country represent much in a philatelic way. There were many issues in each state, with California in the lead. Some of the scarcer varieties of the Nevada State Revenues have been seen by very few revenue collectors. My writing concerning the Nevadas has been suggested to me by several gentlemen who were interested in the State Revenues many years ago. The gentleman who got the remainders of the Nevada Revenues lived in the State of Nevada ever since it was a state; and he is an ardent collector of United States issues now. He lived there when the State Revenues were first in use and when the stamp act was abolished; so I place very much reliance upon his suggestions and data.

Comparatively only a very few of the Nevada Revenues were left; and of some varieties hardly any were left. Especially rare were the 25c., 50c. and $1 imperforate stamps. The 50c. and $1 imperforate are very seldom found in an unused condition.

Two more extremely rare Nevada Revenues are the $10 and $20 brown on *straw paper*. They are very scarce; and I am informed are among the scarcest United States stamps, either revenues or adhesives. There are only about six of the $20 on straw paper in existence. I know one collector, who collects State revenues, who has a block of four of these $20 straw paper stamps; of the $10 on straw paper there are only about twenty known. I know where there are eight fine specimens. I have a nice copy. The paper is not stained or aged. It is a pure straw colored paper and is not a changeling. They came from the printer in the straw color, and were printed twenty to the sheet.

The more common color or shade of the $10 and $20 was violet. There are two shades of the violet catalogued as varieties by some.

A large number of varieties in the Nevadas is made up of shades, paper, perforation and rouletting. E. B. Sterling, that wonderful New Jersey philatelist who in 1888 issued a great catalogue of varieties in the old United States Revenues, is probably about the best authority in the world on United States Revenues. He

took great interest in state revenues and in his catalogue I find these varieties of Nevada State Revenues:

Fig. 1.

Fig. 2.

Fig. 3.

Fig. 4.

Fig. 5.

Fig. 6.

Fig. 7.

Fig. 8.

Fig. 9.

Fig. 10.

Fig. 11.

A. Imperforate.

2c., orange, (single star) Fig. 1.
2c., ,, (double star) Fig. 2.
4c., carmine, Fig. 3.
5c., green, Fig. 4.
5c., dark green, ,,
5c., pale green, ,,
10c., blue, Fig. 5.
10c., dark blue, ,,

25c., red, Fig. 6.
25c., vermilion, ,,
50c., puce brown, Fig. 7.
$1, crimson, Fig. 8.
$1, carmine, ,,
$5, brown, Fig. 9.
$10, purple, Fig. 10.
$20, puce, Fig. 11.

On straw colored paper.
$10, purple.*

$20, puce.*

The above are all 22 x 28 mm. in size.

B. Rouletted.

2c., orange, (single star) Fig. 1. Size 25 x 30 mm.
2c., orange, (double star) Fig. 2. Size 23 x 30 mm.
5c., green, Fig. 4. Size 24 x 30.
25c., carmine, Fig. 6. Size 25 x 30.
25c., red ,, ,,
50c., puce brown, Fig. 7. Size 23 x 30 mm.
50c., purple, Fig. 7. Size 23 x 30 mm.
$1, crimson, Fig. 8. Size 23 x 30 mm.
$5, brown,* Fig. 9.
$10, purple,* Fig. 10.
$20, puce,* Fig. 11.

The above list includes the 24 varieties catalogued by Sterling. He also adds several pairs of Nevadas as oddities; but I find now that some collectors hold blocks of many of the Nevada Revenues. I have pairs, unused, of most of the values both imperforate and rouletted. There have been of late several fine selections of Nevada State revenues in American auction sales and prices have been comparatively good.

A very peculiar and at the same time interesting fact about the Nevadas is the very fine rouletting used on this variety. It is of the same order as the rouletting on the United States 1898 Revenues, first rouletting, only the spaces are finer and a trifle shorter. Another variety is a very fine rule perforation with points almost pin-like; but a trifle larger. All of the Nevada States Revenues have a very fine thin rule around the design of the stamp. The five dollar brown rouletted is printed on a very heavy soft paper and I have had them on hard paper. The $20 rouletted and nearly all the higher values are printed on a delicate wove paper, and they have to be handled carefully on this account. As a rule the Nevada revenues are found in fi condition almost mint. The used ones that I have seen are all with very light cancellations. I do not think very large quantities were printed and later may be able to give some official figures.

The $10 on straw paper deserves especial mention because so few are in existence. A collector not posted on this stamp would say it was a stained State Revenue and worth nothing. I have one which was priced by a dealer at $15 net.

The Nevada State Revenues are being advertised now in America and we may soon see hundreds of collectors after them.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

A VERY wide field for study and research is open to the Philatelist in the distinguishing die marks and die numbers of these historical fiscal stamps, and they have very strongly attracted my attention for some years, during which time I have accumulated a very large collection and I am now about to record the result of my observations in the hope that all other collectors of these stamps will inform us of any varieties, dies, &c., that they may have in their collections, or other items of interest on the subject which will add to our general knowledge and help towards making as complete a list as possible so that the result may be satisfactorily produced in book form at some future time.

An esteemed collector in sending me some interesting extracts regarding Newspaper for the years 1833-75 remarked "that the subject was really interesting and "by writing it up, the public may be induced to take interest in these by-gone "records of the progress of the British Press. Unlike many fiscal issues recording "downright unsentimental taxation, there appears to me to be an attraction about "Newspapar stamps somewhat akin to postal issues—I can hardly define the sen-"timent, but it is just that which has made "postage" popular and "fiscals" neg-"lected—both being revenue raised by stamps and issued by the same authority, "the Inland Revenue, postage to Postmasters, and fiscals to Stamp Distributors."

*In order to make the Reference list complete we have added the varieties marked by an asterisk, which are mentioned in Mr. Leve's paper. [Ed.]

Type 1.

The Stamp office dated from 1697 on which date the earliest duties on paper and parchment were imposed. The Newspaper Stamp Tax came into force in 1712, and our first illustration is from a stamp cut from a newspaper of that date and it is probably die 6 from the first plate prepared.

These stamps were printed by a hand stamp on the paper on which afterwards the newspaper was printed.

Collectors had for a long time noticed the various numbers and curious devices attached to some to the numbers on these early stamps and it was surmised they were indicative of die or plate numbers, but scarcely anything was known about their arrangement beyond this, till the discovery a few years back of a portion of a proof sheet of an American Almanack Duty imposed on the American Colonies in 1775. The engraver's inscription written on this states that two copper plates were engraved for the Commissioners one numbered 151 to 175, and the other 176 to 200, and as these stamps were issued in a similar manner to the Almanack and Newspaper Stamps of Great Britain, the value of this discovery to collectors is very important.

I gather from this that these Newspaper Stamps were probably engraved on plates, each die being somewhat different and bearing a distinctive number, and were, after approval of the Commissioners of Inland Revenue, cut up for use separately by the department as required. With the rapid growth of the Newspaper press, it was probably necessary to prepare several plates at one time, some *proof specimens* I have of date 1744, pointing to this fact. But it would require untold study to evolve which plates followed each other with any degree of accuracy without any official records to refer to.

Type 1a.

Type 2.

Type 3.

Type 4.

Type 5.

Assuming 25 dies to be engraved on one plate, it points to an enormous number of plates being constructed, as we see from our type 1a being die 1516 of the first series of plates, which probably ran to about die 2000, giving 80 plates. Our type 2 shews die 1405 with a line through the die number which represents anothor series of plates and probably the second series, while types 3, 4, and 5 each shew a different line and ornaments at each end, each of which I take to represent a separate series of plates. Several other series exist, and it would be desirable to find out as far as possible what die numbers were used for each series.

The Newspaper Stamp Tax of 1712 seems to have been imposed as a result of the increasing popularity and influence of the newspaper press being distasteful to the Government of the day, prosecutions having been numerous with but small success.

(*To be continued.*)

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

THE approaching philatelic "season" promises to be one of the highest importance in the history of philately. From several quarters information reaches us as to the intended design and colour of the new 1d. postage stamp bearing the King's head, so that the issue of this stamp appears to be within measurable distance and it will be the herald of changes in the world of stamps which are almost too awful to contemplate. As has been stated for some time the portrait of His Majesty will be taken from a bust by the Austrian sculptor Fuchs and we understand the head will turn to the left in a frame of oak leaves on one side and laurel leaves on the other. "POSTAGE AND REVENUE" will appear at the top and the value at the bottom and these inscriptions will be in black. The colour of the rest of the stamp will be the same poor tint, "purple" we believe it is officially designated, as at present but the stamp will be printed on rose-red paper so as to conform with the Postal Union convention. The stamp will therefore be in appearance somewhat like the current 6d. There is also a further possibility of change in as far as the watermark is concerned. Some think that it may be done away with altogether which is unlikely, but if the crown is retained it will probably be altered in shape. His Majesty is believed to be very particular as to the design of the various heraldic devices used for all official purposes and the crown which he has selected is a Tudor crown with curved sides quite unlike that at present employed. We must confess we are rather surprised at the idea of the Government going to the expense of a double printing in the case of the 1d. stamp and we shall be interested to learn where the compensating advantage appears.

* * * * *

Whilst looking through some of the Foreign Office Diplomatic and Consular Reports, we unexpectedly came upon some interesting particulars regarding the new Italian postage stamps, in one (No 2678) dealing with the Trade of South Italy for 1900. We read "Collectors "will be interested to hear that 6,000,000 new "postage stamps of 20, 25 and 40c. are already "printed for the new issue of Victor Emmanuel "III. They bear the King's head and will very "shortly be put in circulation. The printing of "the stamps of smaller values is proceeding rapidly, in fact nearly 1,000,000 of them are ready "for issue. These will bear an eagle of varying "size instead of the King's head. The designs "of the stamps were made by Signor Colletti, a "Venetian artist. The engraving is on steel by "Alberto Repettati, who has also been chosen "to cut the new dies for the coupons of the "public debt which are about to be issued. "They will differ only in minor particulars from "the former, as they are still to bear the portrait "of the late King." We believe the 40c. has not yet been announced by the philatelic press, but as appears from the above extract it is ready to be issued.

* * * * *

We have received from Messrs. J. Redbock and Co., Gutenbergstrasse, 18, Duisberg am Rhein particulars of an ingenious apparatus called the "Panorama" which they have invented and patented in the chief countries of the world; it is designed to supersede albums for the storage and exhibition of stamps. The apparatus is difficult to describe without the cut illustrating its method of employment but it consists of a desk-shaped piece of furniture, the slope of which has a glass front. The collector's stamps are affixed to a series of cards bound together by linen hinges and contained in a draw or tray placed in the body of the apparatus. The cards are affixed so that by turning a handle in the side of the apparatus they appear one by one under the glazed slope of the desk and pass over a roller into an empty draw, arranged side by side with the draw in which they are contained. There are four drawers and these are interchangeable so that a large number of stamps can be kept in one apparatus. The "Panorama" can be obtained in several makes varying in price from 90 marks upwards. The apparatus seems to be very suitable for the public Exhibition of stamps in a museum, as the stamps contained in it are protected from dirt, damage, or theft, but we hardly think the private collector will find it so convenient as an album.

TRANSVAAL.

New Provisional.

JUST as we go to press we have received an interesting new provisional from the Transvaal, being the 2d, brown and green, surcharged E.R.I. and Half Penny in two lines. This stamp it is said was isssued at Johannesburg on August 12th and the whole issue was bought up in half a day. The "2 pence" has not been barred out and it is expected that a new printing will be made in which this defect is remedied. The ½d., green surcharged E.R.I. only lasted two days at Johannesburg and the issue was a small one.

THE RAILWAY LETTER FEE STAMPS OF SOUTHERN IRELAND.

By "K."

WITHIN the last two years a gradual, but sweeping, change has been made in the railway map of Ireland by the Great Southern and Western Railway. Its successive amalgamation of the Waterford and Dungarvan, Waterford and Central, and Waterford, Limerick and Western Railways, while effacing one of the most interesting groups of all Letter Fee Stamps, has created new difficulties for the ever increasing number of devotees of this fascinating branch of philately. Old collectors, if I may apply such a term to those whose collections were commenced prior to 1898, are probably well acquainted with the facts about to be mentioned in this article, but there is little to guide new collectors on the subject. The catalogues of Ewen, Gibbons, and Morley, are necessarily incomplete, and in much that has been recently written there are so many omissions and inaccuracies that I think a few notes on the philatelic history of the defunct lines may be of use, before these inaccuracies come to be regarded as facts of ancient history.

In February 1891 the Southern lines which availed themselves of the privilege of issuing Letter Fee stamps were the Cork and Macroom, Cork and Bandon, Cork and Blackrock, Great Southern, Waterford and Limerick, Waterford, and Central Ireland, Waterford and Dungarvan, and the Waterford and Tramore Railways. These were followed a month or two afterwards by the Kanturk and Newmarket, a little western line of only 3 stations. Of these, the three Cork lines and that to Tramore still maintain an individual existence, and do not therefore come within the scope of this article, in which I only propose to deal with and G.S and W. Ry. and the various lines whose stamps, by its action, have become obsolete.

Type 1.

The last of these to issue stamps, the Kanturk and Newmarket Railway was also the first to discontinue their use, as it passed into the hands of the Great Southern in 1892. Its single issue was printed by Messrs. Sealy, Briers and Walker, Dublin, in sheets of 24; the type (Type 1) was that used for all the early printings made by this firm, with the big C in "conveyance," but the stamps differ from the rest in their pin perforation and in their deep blue green colour. These stamps are of the greatest rarity. It seems probable that only 2 sheets were ever issued, and, although, owing to the inadequate postal arrangements and consequent more general use of Letter Fee Stamps in Ireland, a fair number were doubtless actually used, I am not sure that a single cancelled specimen is known. About 35 unused specimens are supposed to exist, but I doubt whether more than 20 specimens can be traced home, included among which are a strip of 3 in the Earl of Crawford's magnificent collection, and a fine pair, the property of Mr. Walter Morley. The actual market value of the Kanturk and Newmarket stamps presents an interesting problem. It is an open secret that those of the City of Glasgow Union Railway, of which only 8 are known, changed hands for the most part at prices between £3 15/- and £5 each, yet for the single Kanturk in my collection, though it is supposed to be about five times as common as the Scotch rarity, I willingly paid £3 10/- which is, I think, not an excessive price for a good specimen. The inference is, therefore, that the City of Glasgow stamps were generously distributed to collectors at a price far below their actual value, which is probably nearer £25.

So far, well and good, the Kanturk Letter Fee Stamps were not speculative, and their meteoric existence is easily and satisfactorily explained. But in 1898 appeared some stamps, bearing the name of this defunct line, perforated and printed in pale green (Type 2), while an imperforate sheet was also unearthed printed in much the same, but slightly bluer, shade of dark green as the originals (Type 3). It was never any secret that the pale green stamps were reprints, while the darker ones were said to be proofs. But here comes the crux of the whole matter; both these latter productions were printed from an entirely different plate, or transfer to that used for the stamps which were actually issued! Whether there were two transfers taken in the first instance, of which only one was brought into actual use, or whether the printers, having destroyed the original plate, and wishing to oblige certain collectors, had another one made, as nearly like it as possible, for the production of these "proofs," etc., is a matter that has not yet been satisfactorily cleared up, but I fear the latter was the case, for the simple reason that if only one plate was originally deemed necessary for the Great Southern, Great Northern, and other large lines supplied by Messrs. Sealey, Briers & Walker, it is hardly likely that two would have been made for this little one of three stations In point of actual rarity these proofs and reprints exceed the originals, as only one sheet of each was printed.

Type 2.

There is yet another imperforate variety of this line, but as it is of a dullish green colour, and of the type of Messrs. Sealey' later printings, with small C in "conveyance," which was not brought into use until 1897; it can easily be distinguished from those above mentioned, and its entire existence is a hitherto unsolved mystery (Type 4).

(*To be continued.*)

TELEGRAPH CHRONICLE.

COLOMBIA. We have received some telegram cards of the accompanying design. On the back appear instructions in script on a lined background all in black.

10c , green, imperf.
30c., blue, perf. 13½ on top and left side.
50c., purple, perf. 13½ on top and right side.
60c., carmine, perf. 13½, except on right side.
90c., lilac, imperf.
1 peso, carmine, imperf.

Peru. During the past few months a large number of the postage stamps surcharged TELEGRAPHOS bearing an additional surcharge of PERU and the name of a town have been coming over. In our Feb. number we gave a tolerably lengthy list and we have now to add to them the following. The surcharges are precisely similar in character to those described in February.

1c., vermilion, sur. PERU CHINCHA diagonally, in magenta.
1c., vermilion, sur. PERU LIMA horizontally in magenta.
1c., vermilion, sur. PERU LIMA diagonally, in black.
1c., vermilion, sur. PERU LIMA diagonally, inverted, reading from bottom right to upper left corner, in black.
1c., vermilion, sur. PERU PAITA diagonally, in black.
1c., vermilion, sur. PERU PAITA diagonally, inverted, reading from bottom right to upper left corner, in black.
2c., lake, sur. PERU HUARMEY diagonally, inverted, reading from bottom right to upper left corner, in black.
2c., lake, sur. PERU LIMA, diagonally, reading from bottom left to top right corner, in magenta
2c., lake, sur. PERU PAITA, diagonally, in black.
2c., lake, sur. PERU PAITA, diagonally, inverted, reading from bottom right to upper left corner, in black.
2c., lake, sur. PERU VILLALTA, diagonally, in blue black.
2c., lake, sur. PERU VILLALTA, diagonally, inverted, reading from bottom right to upper left corner, in blue black.
10c., orange, sur. PERU CHINCHA, diagonally, in magenta.
10c., orange, sur. PERU LIMA, diagonally, in magenta.
10c., orange, sur. PERU VILLALTA, diagonally, inverted, reading from bottom right to upper left corner, in blue black.
20c., blue, double surcharge of PERU LIMA, almost vertical, reading upwards, in black.
20c., blue, sur. PERU PAITA, diagonally, in black.
1c., bistre-brown (deficit), sur. PERU CHINCHA, horizontally, in magenta.
1c., bistre-brown (deficit), sur. PERU LIMA, diagonally, inverted, reading from bottom right to upper left corner, in magenta.

Also on the 4c., telegraph stamp of 1897, we have

4c., blue green, sur. PERU CHIMBQUE, diagonally, inverted, reading from bottom right to upper left corner, in red lilac.
4c., blue green, sur. PERU CONCEPCION, diagonally, reading from bottom left to top right corner, in black.
4c., blue green, sur. PERU HUARAL, diagonally, reading from bottom left to top right corner, in violet.
4c., blue green, sur. PERU HUANUCO, diagonally, inverted, reading from top right to bottom left corner, in green.
4c., blue green, sur. PERU LIMA, diagonally, inverted, reading from bottom right to top left corner, in magenta.
4c., blue green, sur. PERU PAMPAS, almost vertical, reading upwards, in magenta.
4c., blue green, sur. PERU VILLALTA, approaching verticality, reading downwards, in blue black.

In all cases where not otherwise specified the diagonal surcharge reads from top left to bottom right corner.

FISCAL CHRONICLE.
NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Costa Rica. Our publisher has found two types of the 50 cent., and 1 peso of second issue. In the case of the 50 cent. the surcharge of the value and the figures in the top corners is in *thick* block letters in the newly discovered type and the surcharge in words measures 24 mm in length instead of 21 mm, as on ordinary type. In the case of the one peso, the surcharge is also in thicker and smaller letters than on the usual type, and the "O" of "PESO" is almost circular or even appears like the "O" of the known type sideways.

Cuba. *Facultades.* We think the following varieties have not yet been chronicled.

1894. 7.50p., violet.
1896. 7.50p , rose.
1897 7.50p., violet.
1898. 7 50p., rose.

Giro. Stamp cut from stamped paper, 1870, 40c., lilac brown, used as adhesive.

Mr. A. E. Lawrence is responsible for all of the above.

Havana, Arbitrios. Date? 1 peso, rose.

Greece. The *Picture Postcard* describes and illustrates two new series of Greek Revenue stamps which are about to be issued. The first set contains the Head of Mercury to right in a beaded oval frame, at the top of which is "Ellas" and in the corners the letters "A. M." (Axis metallikē) in circle, whilst in the bottom corners are the figures of value in similar circles. The values and colours are

5 lepta, or'ge-carmine.	1 drachma, red
25 ,, emerald green.	2 ,, brown.
50 ,, blue.	

The stamps of the other set have as the chief feature of the design a framework of two Ionic columns, with a broad scroll bearing the words "Enarithmon Grammatosēmon." Under this appears the figure of value over a pedestal of rustic work bearing the words "lepta" and "eispraktea." A value 3 lepta is illustrated but the colour is not stated nor are the values of which the set consists mentioned.

Guanacaste. Mr. A. E. Lawrence submits the 2c., blue fiscal of Costa Rica, with the portrait of Fernandez, surcharged vertically "Guanacaste" reading downwards in four different types.

2c., blue, sur. GUANACASTE in Rom. caps., 15 x 3 mm.
2c., blue, sur. GUANACASTE in Rom. caps., 21½ x 2½ mm.
2c., blue, sur. GUANACASTE in Rom. caps., 19½ x 3½ mm.
2c., blue, sur. **Guanacaste,** 20 x 2 mm.

From Mr. A. E. Lawrence we also have the 50 cent. and 1 peso of Costa Rica surcharged **"Guanacaste"** being a different type to either of the two described in Moens, which are both in caps. The one peso stamp moreover is of the new type described under Costa Rica.

Mexico. *Documentos.* Mr. G. Helmrich sends us particulars, together with specimens, of the new issue for 1901-02, which was put into circulation on the 1st July. The head is that of Morelos, a general in the war of independence against Spain in the twenties of last century. The values and colours as far as our correspondent knows at present are

1c., green.	50c., slate-blue.
2c., green-blue.	$1., brown-violet.
5c., light brown.	$5., dark grey.
10c., ultramarine.	$10., dark carmine.
25c., scarlet.	

Renta Interior. The values and colours are the same for this series as for the Documentos. The eagle in the centre is covering the Aztec Calendar stone, now in the National Museum in Mexico. We illustrate the types of both series.

New Zealand. *Stamp Duty.* Mr. A. E. Lawrence has shown us the 1d., mauve and green, wmk. large star, with good margins all round and therefore presumably *imperf.*

Porto Rico. *Excise Revenue.* Our publisher has received four of the U. S. Documentary Stamps, Series of 1898, surcharged as below.

PORTO RICO

1 c.

Excise Revenue

1c., on 1c. Documentary, blue, in black.
10c., on 10c., ,, brown, in blue.
25c., on 25c., ,, purple-brown, in blue.
50c, on 50c., ,, slate-violet, in blue.

We illustrate the $1 stamp described last month.

Russia. *Savings Bank Stamps.* In June 1897 L'Ami catalogued a set of these stamps consisting of 7 values and gave the date of issue as 1893. Mr. A. E. Lawrence has sent us specimens which are obliterated in 1891 and which include a value not given by our contemporary viz.:

3 roubles, green.

St. Lucia. *Revenue.* Mr. Morley submits the 1d., rose, De la Rue type, wmk. Crown. CA. perf. 14. with surcharge "Revenue" *inverted.*

Seychelles. Our publisher has shown us the 15c., sage green and lilac, postage stamp surcharged "REVENUE" and "4 cents" vertically, reading upwards. The copy is cancelled ?/10/94.

Spain. *Tarragona.* Mr. A. E. Lawrence submits a new type of the 2 pesetas, brown, 1875 with stars instead of numerals in the corners

Tasmania. We have seen the 1/- rose, Ornithorhynchus type, surcharge "REVENUE," *perf. 14.*

United States. *The Metropolitan Philatelist* reports the $2 Revenue stamp in a new colour, and states that the $50 has now appeared in gray as previously announced, both stamps are surcharged with black numerals.

$2, pale olive-green
$50, gray.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. II. OCTOBER, 1901. No. 10.

The Newspaper Tax Stamps of Great Britain.

BY WALTER MORLEY.

(*Continued from page 68*).

IN 1711 an anonymous writer hit upon the expedient of a newspaper tax and the paper containing the first germ of the plan is said to be still preserved with the Treasury papers. In it the writer says "There are published weekly about 44,000 papers, viz., *Daily Courant, London Post, English Post, London Gazette, Postman, Postboy, Flying Post, Review, and Observator.*"

The duty imposed was a halfpenny on papers of half a sheet or less, and it came into force on July 19th, 1712.

The first results of the Tax are amusingly described in the *Journal to Stella*, (August 7, 1712). "Do you know that *Grubb Street* is dead and gone last week? No more ghosts now for love or money. I plied it close the last fortnight, and published at least seven papers of my own besides other people's, but now every single half-sheet pays a halfpenny to the Queen. The *Observator* is fallen; the *Medleys* are jumbled together with the *Flying Post*; the *Examiner* is deadly sick; the *Spectator* keeps up and double its price—I know not how long it will hold. Have you seen the *red stamp* the papers are marked with? *Methinks the stamping is worth a halfpenny*!

The history of the progress of the Newspaper press is outside our province; but the stamps themselves are so bound up with it that we are bound to make some reference to it in the course of our studies. It was not until 1836 that each Newspaper was required to have a separate die and the name of the paper on one side of the die, when the duty was reduced to one penny, so that our earliest series of plates will not record any special papers the dies were used for, beyond an occasional passing reference, or items of interest connected with same.

The first English Newspaper—*The Weekly News*—appeared in 1622 (*The London Gazette* was first published in 1665).

The first Irish Newspaper was *Freeman's Journal* in 1763, and the first London Daily *The Post Boy* in 1695.

Before proceeding with our list of die numbers it will perhaps be better to give a summary of the various additions to the tax duties and the dates to the time of the abolition of the tax.

1712. Halfpenny tax imposed.
1756. Additional halfpenny added.
1765.} Various restrictive regulations were imposed (5 Geo. III., c. 46, and 13
1773.} Geo. III., c. 65).

1789. 1½d. increased to 2d. (29 Geo. III., c. 50).
1797. 2d. increased to 2½d. (37 Geo. III., c. 90).
1804. 2½d. increased to 3½d. (44 Geo. III., c. 98).
1815. Duty increased to 4d. (less a discount of 20 per cent).
15th Sept., 1836. Duty reduced to 1d.
1855. Total abolition.
1856 (and part of 1855) to 1870. An optional stamp was allowed, this stamp franking the newspaper by post.
1870. Optional stamp entirely repealed (33 & 34 Vic. c. 32.) when their postal transmission became subject only to the requirements of the Post Office.

In describing the die numbers, it must be born in mind that we have no records to refer to, and shall describe only those of which we have actually seen specimens. These may of course be faulty plates or dies spoilt, &c., which may never have been used.

1712—1756.

Type 1, 1a, 1b.

Halfpenny, red. First series of plates. Die numbers in plain figures under the stamp. Dies probably 1 to 1975.

Type 1

Type 1a

Type 1b

I have seen the following die numbers of this type, 6, 950, 958, 983, 1045, 1167, 1175, 1301, 1309, 1313, 1324, 1325, 1342, 1497, 1508, 1516, 1901, 1902, 1913, 1922, 1926, 1928, 1929, 1931, 1932, 1935, 1940, 1944, 1948, 1949, 1950, 1959.

Die 1959 is the highest number seen by me so far on any of the 15 different types used for this ½d., value, and as this would be the 79th plate it would not be unreasonable to assume that die numbers 1 to 1975 should exist for type 1. It will be noticed that our type 1b is somewhat larger, the word "halfpenny" being nearly double the size of this word on types 1 and 1a. The copies of type 1b that I have seen all appear very roughly done and not so finely engraved as the earlier numbers.

Type 2.

Type 2

Halfpenny, red. Supposed second series of plates, with a line through the die number. Dies probably from 1 to 1950.

The following die numbers have been seen by me of this type :—510, 830 (date, 1733), 853 (date, 1733), 864 (date, 1734), 874 (date, 1733), 890 (date, 1733), 923, 928 (date, 1735), 1006, 1033 (date, 1736), 1110 (date, 1738), 1259, 1262, 1273, 1282 (date, 1742), 1405, 1550 (date, 1743), 1745, 1776, 1806, 1871 (date, 1751), 1872, 1878, 1890, 1912, 1920, 1924, 1925, 1930, (date, 26.11.1751), 1936.

The dates recorded after the die numbers are those of the Newspapers from which the stamps have been cut; the block for this type is from a *proof* dated 1742. The die numbers from 1745 and upwards are all of the larger series, similar to

to type 1b with the exception that the die numbers have a line through them.

Type 3.

TYPE 3.

Halfpenny, red. Third series of plates, with a line through the die number and a rough semicircle at the end of the line Dies probable up to 1725 but query below 1400.

Die numbers actually seen by me; 1410, 1508, 1659, 1678, (date, 1751), 1712.

I have unfortunately met with very few of this type, so that the list of dies is very meagre, but I think possibly nos. 1 to 1725 at least should exist.

(*To be continued.*)

Stray Notes on some unknown or little known British Fiscals.

BY RALPH DOUGLAS.

Hat Tax.

Duty on Hats imported 1816-1837 was 10/6.

" " of less than 22 inches in diameter was from 1820—1832, £3 8 0 per doz.

" " above 22 inches in diameter was £6 16 0 per doz.

Paper Duty.

In 1836 they were pasted on each ream—penalty for losing one, £200. A witness states "I generally write for 500 labels to the Excise at one time and should they "be stolen or destroyed the penalty would be £100,000."

Rates: 1st class paper 3d. per lb.

2nd " " 1½d. "

Pasteboard, millboard and Glazed Paper 28/- and 21/- per cwt.

2 and 3 Vic. c. 23. s. 8 states this "The Commissioners of Excise are to *provide* "*Stamps* for denoting the charge of duty on paper and also to issue paper labels; "when tied up the maker is to mark on the label the description and contents of "the ream. Further, any person forging stamps or counterfeiting labels etc. to "forfeit £500, for every ream etc. which is forfeited." The labels were in the custody of the officers who received them from the Commissioners in London. The duty on paper was first imposed in Great Britain by 10 Ann. c. 19 and in Ireland by 38 Geo. 3 c. 5.

Playing Cards.

In Great Britain the rate of Duty from 1820 to April 1828 was 2/6 per pack; from May 1828 to 1831, 1/- per pack.

In Ireland the rate of Duty to the 5th July 1828 was 2/- per pack and after that date 1/-.

The tax was specified on the Ace of Spades.

Scotch Linen.

In 1727 a Board of Trustees was established by the Government in Scotland for the superintendence and improvement of the linen manufacture, which Board was empowered to grant Bounties and Premiums. This regulation was abolished in 1822 and bounties ceased in 1830. From an "account of the quantity and value "of the Linen Cloth manufactured and *stamped* for sale in Scotland from 1815 to "1822," it appears that the Stamp was only affixed to linen on which a Bounty was paid, i. e. on linen intended for exportation. Linen manufactured for home use or intended for private sale was not stamped.

In Ireland linen exported therefrom received Bounties on exportation for a very

long period probably from the reign of William III down to 1830; premiums were were also paid as in Scotland.

Under 17 Geo. 2 c. 30 "Persons affixing stamps to foreign linen in imitation of "the stamps affixed to those of Scotland or Ireland." shall forfeit £5 for each offence.

These stamps are at present unknown.

Starch.

Duties were imposed on Starch from 1797 to 1835. The Act states "All starch "before it is put into any stove or place to dry must be papered and sealed or "stamped by the office (Excise). Any person forging or counterfeiting such stamp "or seal is guilty of felony without benefit of clergy. No starch is to be exported "unless the package as originally stamped by the officer be entire."

The stamps which appear to have been handstamped are not as yet known to collectors.

The Postage Stamps of Tonga.

By Walter Morley.

I HAVE discovered a number of additional varieties which must be added to my list of these stamps in the July and August numbers.

1886. 2d., violet, pair, the right stamp being perf. 12 x 11½, and the left perf. 11½ all round.*

1892. 8d., mauve, perf. 11½.

1895. 1d., on 2d., blue, perf. 11½.
1½d., on 2d., blue, perf. 12 x 11.

1895. New issue. 7d., *orange*, perf. 12.

1896. Provisional issue, surcharged in English and Tongan.
½d., on 7½d., on 2d., pale blue, perf. 12 x 11 (the second type)
Additional type of surcharge "Half-Penny" the "f" of "half" being over the *first* "n" of "Penny" thus:— Half— Penny.— This stamp forms one of a pair, the right hand stamp bearing the first type of surcharge viz. "f" over the second "n" of "Penny."

Discoveries.

COOK ISLANDS. Our publisher has submitted some blocks of the current ½d., blue in which it is quite obvious that the value "½" in the corners are added by a subsequent printing, since it is out of register and sometimes even falls across the outer frame of the stamp. It also shows through on the back. Minor varieties may possibly exist as some of figure 2's in the fraction appear to have curly tails instead of straight ones as is most frequently the case, but this may be only apparent, due to imperfect printing. We do not know whether this is the case with all printings of this stamp nor whether other values are similarly produced by two printings.

Great Britain. Another English "fake." Our publisher has seen the 2d., blue of 1841 with the top and bottom white lines blued over to represent the 2d. of 1840 with no lines. The fake in question had the 1844 obliteration which is scarce on the 1840 issue and fetches a good price with postmark collectors, for whose special benefit it seems to have been intended.

* * * * *

We have heard a rumour that the new stamps for the Transvaal with the King's head were despatched to the Colony on the 28th August, ult.

*It appears from this that the perf. 12 and the perf. 11½ are both due to the same machine. [Ed]

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EDITORIAL.

ONE of the special features of philatelic journalism of to-day is the vast amount of space and trouble devoted to the chronicling of "minor varieties." Now we think it will be generally agreed that collectors find these so-called minor varieties an unmitigated nuisance while some go so far as to consider them a menace to philately in general and would eliminate them entirely from consideration. We are led to make these remarks by reason of a letter addressed to our publisher by a gentleman who is known as "An Old Collector" and from which we quote the following extract. Referring to the V. R I. Orange River Colony stamps he offers "some advice to the "dealers. What with raised and level and no "stops, merely printer's errors and not "*distinct varieties* you are going to choke off many "collectors and prevent new ones taking their "places. It has been impossible for some time "for any one but a millionaire to go in for "general collecting and therefore many of us "have gone in for Colonials. To day the same "remark applies to the latter, merely by printer's "errors being exalted into the position of "varieties. The double surcharges are a case "in point. Most men who go in for a thing "wish to do it as perfectly as possible, but when "they find, owing to the above mentioned "causes that it is impossible, they give it up in "digust. I am convinced that you are killing "philately and I must therefore ask you and "other dealers to carefully consider the "position."

Now we do not think that dealers, to whom they must be a source of much waste of time and trouble, are mainly responsible for hunting out these "minor varieties" but that collectors themselves are mainly to blame—if blame is necessary—for the multiplication of varieties and we think the writer's choice of an illustration an unfortunate one. But on the other hand there is a great deal of truth in his remarks and the time is rapidly approaching when the question as to what is collectable—in the sense of making the collection of any country's stamps give a full account of the postal history of that country—and what is unnecessary, will have to be settled by some authoritative body of collectors. The question is one, however, which bristles with serious difficulties. In the first place— what is a "minor variety"? Now although we hesitate—and perhaps it may be found impossible—to give a categorical reply to this question, yet we may perhaps indicate by a few examples what sort of varieties we consider are indispensable for even a general collector to take, and in trying to do so it becomes obvious that the term "minor variety" is a misnomer, for a variety may be "minor" and yet perhaps all important and vicê versâ "conspicuous" but yet "abnormal" or a mere curiosity. Now we think that the example referred to by "An Old Collector" is distinctly one which ought to be recognized by the general collector, inasmuch as the raised stops represent a definite fact in the history of the Orange River Colony stamps, viz: the fact of a second printing of the surcharge and that therefore a collection of Orange River Colony stamps in which these were unrepresented would not fulfil the primary object of collecting which should be to illustrate the complete history of the stamps of the country collected. On the other hand all such varieties as broken letters, omitted full stops, or even figures or letters, or double or inverted surcharges we regard as merely minor or abnormal varieties and these may be left to the specialist if he wants them. In fact we see no reason why a special collection which omitted the latter should not be regarded as complete, provided it otherwise gave a full and particular account of the stamps of the country specialized. These latter varieties are merely "abnormalities" and to borrow an argument from another science, although naturalists are always squabbling about what constitute species or varieties and have divided themselves into two classes "splitters and lumpers" yet we have never heard that any naturalist was bold enough to make new species or even varieties out of cocks with three legs or calves with two heads and such like monstrosities which occasionally turn up. In the same way philatelic abnormalities should be disregarded or merely kept as curiosities. In like manner with regard to perforations when varieties of gauge are found arising from one machine, we think it is amply sufficient even for the specialist to show merely a specimen from such a machine, and there is no reason to trouble about the variations from the normal.

We have now almost exhausted the space at our disposal though we hope we have said enough to make our position in the matter clear notwithstanding the fact that we have omitted the consideration of this question from several other points of view, especially in its financial aspect and also in connection with what is generally known among philatelists as "bloating." But we hope to be able to return to this subject next month and will then inquire what remedies are available to eliminate or at least mitigate the evil.

THE RAILWAY LETTER FEE STAMPS OF SOUTHERN IRELAND.

By "K."

(*Continued from page 70.*)

A CLOSE inspection of the illustrations, types 1 and 2, will show how good was the imitation; in every specimen I have seen, however, the two horizontal lines below the top inscription and above the bottom one are produced, in Type 1, to touch the vertical side lines; in Type 2, one or more are invariably broken. The lettering and general impression, also, are slightly thinner on the reprints than on the stamps actually issued.

Type 3.*

The next line to go, the Waterford, Dungarvan, and Lismore, which was taken over by the Great Southern on the 1st November 1898, fortunately presents no such difficulties to beginners as the preceding one. There were only two issues, both of the same type, and printed in sheets of 24 by N. Harvey and Co. Waterford. The first is perf. 12 and printed in orange-vermilion, both dark and pale shades being found. The second issue, about May 98, was in carmine-rose, and perf. 11. Specimens are known with impression on the back, and a portion of one sheet was double-perforated horizontally; imperforate proof sheets also exist, tête-bêche pairs being obtainable in this condition. None of these latter however, should be allowed a place among the issued varieties but rather be allotted a page to themselves, in company with the Kanturk and C. of G. U. reprints, the Lough Swilly essays and the unnumbered North Easterns, etc, all of which unite in forming a group of the greatest interest in a specialist's collection, but are, for the most part, almost unattainable, and by no means necessary additions to the completeness of a collection of Letter Fee Stamps.

The pretty stamps of the Waterford and Central Ireland Railway Company were also printed by Harvey, in sheets of 24. The first issue, in February 91, was perforated 12 and printed in bright green. The second, in June 98, was of a reddish ochre colour, and perf. 11. The green stamps have for some time been growing difficult to obtain, and as only 4 remained on hand when the line was taken over last December, they are hardly likely to become more plentiful. I am unaware of the numbers remaining of the brown stamps, or of their ultimate disposal.

I now come to the most important of the group, the Waterford, Limerick and Western Railway, which was the last to be absorbed by its great rival, and then only after a struggle of nearly 2 years duration had been raging in parliament and the press against amalgamation. Mr. Morley's advertisement of the stamps of this line, which appeared in the July no. of this Journal, was so complete as to almost amount to a catalogue, and he will therefore, I am sure, forgive me for disagreeing with some of his facts and dates. Until 1896 the line was known as the "Waterford and Limerick Railway" under which title it made three issues of Letter Fee stamps, about whose arrangement there is fortunately not much doubt. The first was of a yellow-green shade, perf. 12, and of superior execution to its successors. The second may be easily distinguished by its bright emerald hue. This issue has hitherto been supposed to have been uniformly perforated 11, but Mr. Morley has recently unearthed a specimen perf. 11 vertically and 12 horizontally. At first sight this might belong to an undiscovered fourth printing, but such is not my opinion, for the shade and execution are exactly that of the uniformly perforated emerald-green stamps, and as the third issue is nearly always found with compound perforation, there seems no reason why some of the second issue should not exist in the same condition. The third issue is of a duller shade of green than the foregoing, and is chronicled perf. 12 x 11, 11 x 12, and 12, and also compound 12 x 11½. In January 1896 the title of the company was altered to the "Waterford, Limerick, and Western Railway," and a new die was accordingly made for the stamps subsequently issued, which appear to have only been distributed to stations as those of the old Waterford and Limerick company were used up. The first issue with the amended title was in almost the same shade of emerald as the second printing with the old one. Specimens of this issue are of extreme rarity; they are of slightly finer execution than the later varieties, and are supposed to have been printed in sheets of 24, 4 rows of 6. So was the second, which took place early in 1897, and was of a bright yellow-green colour. The third, in bluish-green, was printed in sheets of 6 rows of 4, and issued about the 30th March, 1898, and the fourth, late in the same year, was in a darker and duller shade than any of its brethren. The left top corner stamp of this issue is frequently found without a stop between "railway" and "fee," this being the only minor variety I have met with in the stamps of this line. The two next issues were printed in sheets of 12, 3 rows of 4; the fifth 10th March, 1899, was pale yellow-green, almost olive; the sixth, and last, was a pale emerald, which, had it been only a shade or so darker, would have been almost indistinguishable from the rare printing of 1896. An interesting proof sheet, in Mr. Morley's possession, shows that 60 sheets were ordered in August 1900. Imperforate proofs also exist of the third and fifth issues, and tête-bêche pairs are to be found, owing to the manner of striking the proof sheets reverse-ways to one another.

(*To be continued.*)

*Owing to delay in preparing the blocks, an error occurred in numbering the illustrations of the Kanturk dies on page 70 in last month's number. The words "(Type 3)" should be omitted from line 28, but substituted for "(Type 4)" in the bottom line on that page. [Ed.]

TELEGRAPH CHRONICLE.

Ceylon. Mr. Morley has received a copy of the 5c. of the "provisional" type of 1892 in a new colour viz. *deep violet*, dated 1-12-00.

Peru. In continuation of our list, given last month, of the postage stamps surcharged TELEGRAPHOS. additionally surcharged with PERU and the name of a town we have to chronicle the following high values.

50c., vermilion, sur. PERU CHANCAY, vertically, reading upwards, in violet.
50c., vermilion, sur. PERU CHIMBOTE, horizontally over a pair, in lilac black.
50c., vermilion, sur. PERU HUARMEY, diagonally, reading from top left to bottom right corner, in lilac-black.
50c., vermilion, sur. PERU LIMA, vertically, reading downwards, in black.
50c., vermilion, sur. PERU LIMA, vertically, reading upwards, in black.
50c., vermilion, sur. PERU VILLALTA, diagonally, reading from bottom right to top left corner, in blue black.
1 sol, brown, sur. PERU CHIMBOTE, vertically reading upwards, in lilac black.
1 sol, brown, sur. PERU CHINCHA, nearly horizontally, in magenta.
1 sol, brown, sur. PERU FERRO do RAS..... ? nearly vertically reading upwards, in lilac-black.
1 sol, brown, sur. PERU HUARMEY, nearly vertically, reading upwards, in lilac-black.
1 sol, brown, sur. PERU LIMA, vertically, reading downwards, in black.
1 sol, brown, sur. PERU LIMA, vertically, reading downwards, in magenta.
1 sol, brown, sur. PERU LIMA, reading upwards, in black.
1 sol, brown, sur. PERU LIMA, horizontally, in magenta.
1 sol, brown, sur. PERU PAITA, diagonally, reading from bottom left to upper right corner, in black.
1 sol, brown, sur. PERU VILLALTA, vertically reading downwards, in blue-black.
1 sol, brown, sur. PERU VILLALTA, diagonally inverted, reading from bottom right to upper left corner, in blue-black.

United States. *Postal Telegraph Cable Co.* The *Metropolitan Philatelist* chronicles three uncatalogued varieties of this company. All are of the old design but one that appears to be an official is printed on coloured paper, and has the word "Supts" in place of date.

1900. Blue on white.
1901. Green on white.
Official. Black on deep red.

NOTES ON THE UNITED STATES PART ROULETTE REVENUES OF THE 1898 ISSUE.

By Geo. S. McKearin (United States).

POSSIBLY some data relative to the part roulettes may be of interest to your English collectors.

Documentary.*

½ *Cent, grey.* This stamp exists part rouletted but is very scarce.

1 *Cent, blue*, imperf. horizontally, roulette vertically. The find of this value comprised 5 sheets (500 pairs). These were pretty well scattered, and the fact that several dealers hold small stocks of them, has kept the price temporarily pretty low, the stamps being sold at 50c. per pair, but it is likely to advance.

10 *Cents, brown.* This exists part rouletted, about 400 pairs having been discovered at Chicopee, Mass. in the summer of 1898.

1$ *green and* 3$ *brown.* These both exist part rouletted, but in a used condition only.

Proprietary.

⅜ *Cents, orange*, rouletted horizontally, imperf. vertically. This was discovered by a party in Buffalo in 1898, the find consisting of either 4 or 5 sheets, which would make the total supply 500 or 600 pairs, but which is now almost absorbed by U. S. collectors.

⅝ *Cents, blue.* This stamp is known part rouletted but in a used condition only.

2 *Cents, brown*, rouletted horizontally, imperf. vertically. This was discovered in 1900 in Omaha, Neb., in the office of a firm who used them on a patent hog medicine, the find being 2 sheets only (200 pairs). Of these some 80 pairs had been cut up and used before the dealer who got the remainder spotted them, and the price was fixed by the finder at $1.50 per pair, but the bulk of these are now disposed of and a rise in price is inevitable.

2½ *Cents, marone*, imperf. horizontally, rouletted vertically. Two sheets (200 pairs) were found in a wholesale drug store in Richmond, Ind. in 1899. Unfortunately fully three quarters of them were much off centre in the rouletting, about 130 pairs of these have been disposed of to U. S. collectors already.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

British Somaliland. Our correspondent "K" submits a copy of the 3 rupees India Court Fee surcharged BRITISH SOMALILAND in a different fashion to the surcharge on the 1a. described in his article on page 44 of our June number and states that this new type of surcharge is impressed on the 3, 4, 6, 8, and 12as. and 1, 2, 3, and 5 rupees. The 3 and 6as. with the surcharge have not yet been chronicled. This new surcharge is impressed on the "label" portion of the stamp, the word "BRITISH" alongside the margin which contains the Queen's head and SOMALILAND along the right hand margin of the stamp. The surcharge is in block letters 2½ mm high.

* The 2 cents, rose, is listed in our May number as imperf. horizontally. [Ed.]

Buenos Ayres. Mr. P. L. Pemberton has shown us the greater part of a set of the Buenos Ayres Foreign Bill stamps of 1876 up to 900 pesos, Nos. 132-161 in our September supplement, so that the existence of this set, on which doubt has been thrown, is confirmed.

Entre Rios. (*Argentine Repub.*) Mr. P. L' Pemberton has submitted to us a set of the 1877 issue which includes two values which have not previously been chronicled, but a copy of the higher value has been in Mr Morley's collection for some time. The stamps are imperf.

1 cent., blue.
24 (pesos) fuertes, green.

Gondal. Of the well known type our publisher has received a 4 as. yellow green, perf. 13½.

Guanacaste. Our publisher has the 2 pesos, brown, surcharged with the new type chronicled in our September number.

India. Mr. Morley submits the Foreign Bill 12 rup., violet on blue paper with the word "rupees" cancelled by a black bar and the word "**ANNAS**" overprinted in black block letters, 15 x 2 mm.

Jamaica. Of the British Marine Policy stamps in blue, surcharged "Jamaica" Mr. J. J. Coates possesses the undermentioned values, besides those chronicled in August.

3d., blue, Die J.
9d., ,, Die D.
1/-, ,, no Die letter.
2/-, ,, Die A.

Japan. Our publisher has received the 1, 2, and 5 rin and 1 sen current Revenue Stamps surcharged with two native characters in red. We are not able to decipher them and shall be glad if any of our readers can give us information about these stamps. The overprint is not any of the known types of "specimen" nor is it the same as that applied on the postage stamps for "Corea" or "China."

Khumbat. Mr. Morley submits four primitive looking stamps, which are supposed to hail from this province. The chief feature is a ship in centre and the inscriptions, which we are unable to decipher, appear to be the same on each stamp. The green stamp is much more roughly printed than the other three.

Value not indicated? green, imperf.
,, blue, pin perf.
,, lilac. ,,
,, vermilion. ,,

Nevis. Mr. J. J. Coates informs us that he has the following non-adhesives cut out and used as adhesives on bills, in addition to those described in the April number.

3d., on blue paper.
6d., on ,, ,,
1/-, on ,, ,,
1/-, on white paper.

New Zealand. *Stamp Duty, 1868.* Amongst some *pin perf.* specimens acquired by Mr. Morley we find the 3/-, grey and vermilion, wmk N. Z. and the 2/-, dull red and blue, wmk. N. Z. *interlaced.*

Orange River Colony. *Bank Draft.* Our publisher submits the 3d., blue postage stamp surcharged B. D. with the additional overprint of V. R. I. (with raised stops) and 3d.

Portugal. *Propinas de Matricula.* Mr. H. Thompson sends us a number of these stamps among which we find the following unchronicled varieties. Of a type somewhat similar to the Imposto do Sello stamps of Cape Verde or Portuguese Indies we find.

1896. 1065 reis, green and buff, value in carmine.
2130 ,, ,, ,, ,,
No date. 530 reis, rose and pale blue, value in brown.
No date. 1065 reis pale blue, value in brown.
,, 2130 ,, ,, ,,

This last stamp is obliterated "Lisboa, 17 de Maio de 1899." We do not understand where this series properly comes in as there is a set catalogued in Roussin for 1899 which is of a different type and the shade of blue in which they are printed is entirely distinct.

Of the type given in Roussin's Catalogue we find that values above 530 reis of the 1897 issue are in *lilac* and not bistre as given in Roussin while each series for 1897, '98, '99, and 1900 have the background of the stamps in pale yellow or buff, the value and date being in shades of brown.

San Fernando. (*Municipality, Argentine Repub.*) This appears to be an addition to the list of stamp issuing Municipalities of the Argentine Republic. *L'Ami* chronicles three stamps, the design consisting of Arms in centre, in a circular band, and value on a coloured label below, while lower still is a white label bearing control no. in black. Lithographed and perf. 12½.

1899. 20 cents., green, label of value red.
1900. 20 ,, chesnut, ,, blue.
1901, 20 ,, vermilion, ,, blue.

Santiago del Estero. (*Province, Argentine Repub.*) *L'Ami* catalogues three values of the 1899 issue. The design consists of Arms in oval, the word "PESOS" above and value on label below. Perf. 11.

25 cents., brown.
1 peso, yellow-green.
10 ,, ochre.

Tolima. Mr. A. E. Lawrence has discovered two types of the 20c., black for 1865-66 in one of which the 9 stars in the second oval band surrounding the Arms in centre are much thicker than in the first and there are noticeable variations about the head of the eagle in centre and in the other parts of the stamp, especially on the ornamental scrolls.

Transvaal. Mr. S. A. Klagsbrun informs us the surcharge on the 1/- Cape Fiscal which we chronicled as a Telegraph stamp in our July number and which up till recently was used solely for telegraph purposes and was not purchasable by the public has now been placed on sale for revenue use.

From Mr. S. Aubert we hear that the stock of the Transvaal fiscals surcharged V.R.I. is exhausted.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

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Philately in Formosa.

It is not generally known that Formosa was, until ceded to the Japanese in 1895, a Chinese Colony of many centuries standing. This however is only partially true as the eastern side of this island is to this day inhabited by the aborigines who have been driven out of the western part by the Celestials. Strange to say the racial hatred has never entirely died out, for when I was there in '95 a Chinaman would shoot a Formosan at sight, and vicê versa, in many parts of the inland.

In the Chinese towns of Formosa there existed, as in China generally, a postal service which was probably going in the time of the Norman Conqueror. As this purely native post has never found any use for stamps, its existence is generally unknown except by residents. The writer only found out its existence by chance. One day I happened to be in an Imperial Chinese (Customs) P.O. soon after its establishment, when the mail arrived. Seeing large bundles of native letters among the usual European collection I asked the Postmaster what they were and he explained what is already related, and further drew my attention to the the fact how, when convenient, they made use of the "Barbarians" methods; for the native letters are very light and therefore many could be sent together in one package cheaply.

Most collectors on their first visit to Formosa enquire for postage stamps, especially for those two large sized stamps issued in 1888. No one has any and everyone wished that they had. I gathered from different sources that nearly all of them were used for other than postal purposes but that a few did do duty in the native post offices above mentioned, but I give this for what it is worth. At any rate some of these stamps exist with the native postmark on them.

In 1895 however, Formosa suddenly issued two sets of stamps one succeeding the other in a very short space of time. It happened thus:—Formosa had been ceded to Japan by the Pekin court but the Chinese in Formosa objected, especially those in the South. After the Japanese had captured the northern parts of the island a strong force of Chinese soldiers known as "Black Flags" held the strong forts which were situated near Auping, the port for Tinanfu, the capital of the island. These Chinese were under the command of Liu Yung Fu, a general who had been commander in chief of the military forces of Formosa. Now Liu found it difficult when supplies were cut off from the mainland to be able to keep even a Chinese force on full pay, so among other methods of raising money he decided upon an issue of postage stamps. Their use was rendered obligatory for he ordered that no letter should go through the native post offices, nor over to the mainland, without bearing sufficiency of the new stamps according to rates imposed.

The reason for the second issue was that the first die did not print well and a large amount of work and material was thrown away in the printing, so a new die

and a fresh variety of paper was substituted with certainly not unqualified success.

Stamps of both issues may be found with the Taiwan postmark and also with native post office postmark, the latter a red "cartouche" with Chinese characters within. The former could have been postmarked to order, the latter I believe were never so treated. The Chinese postmarks include various towns on the mainland opposite, i.e. Amoy, Swatow &c.

At last Japan secured the whole of Formosa and Liu no longer reigned. With his downfall finished the last, so far, of special issues for Formosa.

GOJUSEN.

The Revenue Stamps of ALAGOAS (BRAZIL).

THE existing lists of the stamps of this Province appear to be in great confusion, but having recently acquired a collection of them, I find that they naturally drop into groups as below. In all cases except the last issue the dates are open to revision.

IMPOSTO DO SELLO.

1892. Cascade in centre in circular band, lettered ESTADO DE ALAGOAS, and broken below by scroll bearing the words IMPOSTO DO SELLO. REPUBLICA on straight label at top with BRAZILEIRO on scroll immediately below. Blank tablet at base, with REIS on each side, for figure of value which is inserted by a second printing in colour. Medium wove paper. Perf. 10½. Type 1.

The second colour is that of figures of value.

100 reis, violet (pale to dark) and red.
200 ,, ochre (pale to very dark) and deep blue.
400 ,, red brown and deep blue.
1$, bistre and deep blue.
2$, pale yellow green and deep blue.
5$, pale blue grey and red.
10$, carmine and blue.

Type 1

The $10 (type 1a) is a larger stamp than the others, of very similar type. In the $1, $2, and $5 the sign for dollars "$" has two slanting strokes, thus differing from that on these values in the next series, on which the lines are vertical. The perforation of the next issue is also apparently distinctive.

Type 1a

1893? Type 1. Impression on thinner wove paper. Perf. 11½. The figures of value on all the values in black.

100 reis, carmine.	$2, pale yellow green.
300 ,, olive brown.	$5, pale blue.
400 ,, pale red brown.	$10, grey.
$1, pale dull yellow.	$20, pale lilac grey.

Date? Type, paper and perf. as last. But types of figures of value changed: on the 100 reis, the figure of value in thick type, the "1" being twice as tall as the 2 zeros; on the $1, the the figure "1" is shorter and thicker and the $ of a slightly different type.

Type 2

100 reis, carmine (pale to dark). Type 2.
$1, pale ochre.

1895. Somewhat similar type to last, but lettering in white on a coloured ground. REPUBLICA BRAZILEIRA on scrolls above. Figures of value inserted by a second printing in red on a lined tablet. Perf. 13, except the 400 r. and $10, which are perf. 11½. Type 3.

Type 3

100 reis, pink.
200 ,, mauve.
400 ,, pale orange yellow.
$1, buff.
$2, fawn.
$5, green.
$10, rose.

It is quite possible that sets of this issue may be made perf. 13 and perf. 11½.

Type 4

1898. Cascade in oval band in centre, REPUBLICA BRAZILEIRA on curved labels above, IMPOSTO DO SELLO below. Figures of value in small oval, with REIS on scrolls on either side, at base. White wove paper. Perf. 11½. Type 4.

100 reis, scarlet.
300 ,, brown (pale and deep).

Type 5

1900. Cascade in upright oval band, lettered ESTADO DE ALAGOAS above and IMPOSTO DO SELLO below. E. U. DO BRAZIL on straight label above, and figures of value on tablet at base, with REIS on either side. The value above $2 have a *burelé* in colour as groundwork except over the central oval. White wove paper. Perf. 11½. Type 5.

300 reis, green.
1000 ,, violet.
2000 reis, brown, burelé blue.
5000 reis, orange, burelé blue.
10000 ,, blue ,, yellow.

L. W. F.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 75*).

SINCE the last number was issued I have had the opportunity of inspecting Mr. F. G. C. Lundy's collection of the early varieties, and also a number of specimens submitted by Miss Player, and to Type 3 should now be added the following die numbers, the last named being higher than any I had seen of this type.

1461, 1655, 1656, 1670, 1676, 1680, 1682, 1711, 1747, 1759, 1907, 1922, 1942 1945, 1946.

I have received from other Collectors items of information &c., which I shall find of great assistance in compiling these lists. Miss Player submits some higher numbered dies of our types 1 and 2 which as will be seen adds considerably to our information the highest number of type 1 being die 2157 used in 1756 and type 2, die 2046 used in 1754. I think it advisable to leave a full list of the dies since seen till the end of this series of articles.

Type 4.

Halfpenny, red. Fourth series of plates, with line and end ornaments as shewn by our illustration. Dies probably 1 to 1750.

Type 4

Die numbers seen: 521, 658, 667, 804, 809 (date, 1734), 865, 893, 974, (date, 1736) 1035, 1047, (date, 1737) 1161, 1167, 1190 (date 1739), 1207, 1353, 1363, 1610, 1619, 1628, 1650, 1653, 1660, 1671, 1682, 1684, 1685, 1690, 1692, 1694, 1703, 1705, 1707, 1713, 1726, 1728, 1729, 1732, 1742 (date, 23. 7. 1746,) 1744, 1745.

TYPE 5.

Type 5

Halfpenny, red. Fifth series of plates, with line and end ornaments as shewn by illustration.

Dies seen: 1365, 1552, 1554, 1558 (date 12. 1748), 1560, 1562, 1579.

No. 1365 is a proof endorsed on back "Newspaper and Pamphlets 1744."

TYPE 6.

Halfpenny, red. Sixth series of plates, with line through die number and end ornaments as illustration. Dies probably 1 to 1300.

Type 6

Die numbers seen: 554 (date, 1728), 575 (date, 1729), 590, 606 (date, 1730,) 653, 654, 655, 669, 672, 684, 698, 699, 808 (date, 1735), 869, 882, 944 (date, 1736), 952 (date, 1737), 965 (date, 1738). 1057, 1257, 1276.

TYPE 7.

Type 7

Halfpenny, red. With line through die number, and corner ornaments joining the die as illustration. Dies probably 1 to 1150.

Die numbers seen: 464, 473, 581, 608, 643, 701, 764, 768, 773, 775, 795, 820, 827, 832, 917, 957, 1126, 1133.

TYPE 8.

Halfpenny, red. With line through die number, and corner ornaments very similar to type 7, but with a *double* lined scroll joining the die as illustration.

Type 8

Die numbers seen: 486, 513, 529, 533, 544, 547, 553, 560, 577, 588, 736, 813, 875, 876, 891, 941, 996, 1013, 1014, 1016, 1021, 1119, 1121, 1146, 1170, 1180.

TYPE 9.

Type 9

Halfpenny, red. With line and corner ornaments to die value as illustration.

Die numbers seen: 1322, 1328, 1337. All dated 1743.

It is possible this type may be a continuation of our type 5 die numbers constituting the 5th series of plates; some of these later types have die numbers with slight differences in the die number ornamentations.

TYPE 10.

Halfpenny, red. With line and corner ornaments to die number as illustration.

Die numbers seen: 1582 (date, 1748), 1662, 1667, 1723, 1745, 1712, 1713, 1730 (date, 1751), 1737.

This type again may be a continuation of the die numbers of our type 9.

Type 10

TYPE 11.

Halfpenny, red. With line and corner ornaments to die numbers as illustration.

Die numbers seen: 1402 (a proof dated 1725), 1459.

This type may possibly weave into the series of plates for our type 4, as we have no die numbers of 1400 in the type 4.

Type 11

(*To be continued.*)

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EDITORIAL.

OWING to the pressure upon our space this month we are unable to continue, at any length, the discussion with regard to the collectability of "minor varieties" which we opened last month. Having, however, put forward our views in brief on this matter we feel we ought to indicate in what directions, in our opinion, a remedy might be found to prevent the discouragement of new collectors and the consequent decline of popularity of our hobby arising from this cause. The real difficulty in the matter lies in the impossibility of dictating to a man what he shall collect and what not. Some find their chief delight in seeking minor differences, some are indifferent in the matter; they are too lazy or cannot find any pleasure in studying their stamps. But notwithstanding this, there should be a fixed standard to which everyone, who desires the name of philatelist, ought to conform, and collectors alone are in a position to fi : the standard. An influential committee of collectors should decide what varieties are "minor" and not indispensable for a collector to take, and these decisions should be recorded in a standard Catalogue, in which the necessary varieties for a complete collection of any country would be in large type, while all "minor varieties" in the proper sense of the term should be relegated to notes in smaller type. This scheme has already been proposed and discussed at length, but at present a method has not been found by which it can be practically realised. In the meantime the only remedy at hand is for collectors of repute to discourage the collection of curiosities by fellow collectors, particularly in the direction of paying fancy prices for such.

* * * *

We have much pleasure in fulfilling the hope expressed in our August number of giving our readers a double supplement in order to make up for the one omitted then, and moreover as next month we shall present our readers with a Title page and Index to the volume for the year, we add a third instalment, so that accompanying this number will be found a treble Supplement, bringing the Argentine Catalogue down to the end of the Province of Corrientes. We are glad to get rid of the lengthy annual series of Document stamps for the Province of Buenos Ayres, and our readers who continue their subscriptions into next year (which we hope all will do—and may more be added to their number!), will find the Catalogue much more varied than it has hitherto been. None of the remaining Provinces except Santa Fé and Entre Rios have at all extensive issues of Fiscal stamps, while of the Municipalities, only Buenos Ayres provides a lengthy list all the others being represented by a very few stamps, more than three quarters of them being responsible for less than half-a-dozen.

* * * *

We have heard on good authority that the new ½d. and 1d stamps bearing the King's Head will be issued on New Year's day. The design is the same for both stamps and is as we described in our September editorial, but the 1d. stamp will actually be printed in carmine, i.e. the same colour as now in use on the tablet of value of the current 2d., so that we are to have our "red penny" after all! The ½d. stamp will be of the same colour as the current stamp—blue green. All other details, of both stamps, paper, watermark, jubilee lines, pattern between panes, and perforation, the same as at present. Both stamps will bear on the lower margin of the sheet the Account letter A.

* * * *

Will any collector of the British Medicine Duty labels kindly allow us to inspect their collections of these stamps or refer us to any documents or books giving information as to their issue, dates, &c.' Our correspondent Ralph Douglas is undertaking the difficult task of compiling a Reference list of the dies and Proprietary names found on the same, and would be glad of any help our readers can give. The collections, of which every care will be taken, may be sent either to the editor or the publisher. The latter wishes to express his best thanks to all those collectors who have kindly submitted Newspaper Tax Stamps for inspection, especially to Mr. J. P. Dorman for his very valuable lot of Irish varieties and to Mr. F. G. C. Lundy and our contributor "K."

* * * * *

There has been much speculation lately as to what stamps would be the first to appear with a portrait of His Majesty. If our readers will turn to our Fiscal Chronicle they will find that the honour falls to the Colony of Queensland and that a fiscal (!) stamp, of which an illustration and other particulars are given, has won the race for first place.

* * * *

Can any reader inform us as to the number and disposition of stamps on the sheet of the first issue of STEMPEL MÆRKE of Denmark?

THE RAILWAY LETTER FEE STAMPS OF SOUTHERN IRELAND

By "K."

(Continued from page 78.)

A FEW words, in conclusion, on the great line whose absorbent propensities have occasioned this article. The letter fee stamps of the Great Southern and Western Railway have always been printed by Messrs, Sealey, Briers, and Walker, who seem to have made, in all, about 8 printings. Until 1898 the paper used was of a peculiar texture, and usually watermarked, once, vertically, in the sheet with the words "Extra Loam" in letters half an inch high. The earlier printings on this paper were in dark, the later in bright, green; and were of the printers first type, (type 1 of the Kanturk illustrations) with big C in "conveyance." In 1898 a new type was employed (type 3 Kanturk), which is known by the small C in "conveyance." These were printed in bright blue-green. At the end of '98 occurred the fire which appears to have destroyed all the printers' philatelic machinery, and a third die was prepared, from which there have been two printings, one in 1900 in dark green, and another more recently in a lighter and duller shade. The impressions from this die are most easily recognised by the figure of value, which is very attenuated in comparison with the earlier issues.

It may be noticed that I have omitted all mention of the most western line in the British Isles, the Tralee and Dingle Light Railway and Tramway Coy. Stamps bearing its name, of Messrs. Sealey, Briers and Walkers' 2nd type, have been known to collectors since 1898, but owing to some difficulty with the Clearing House they have never yet been brought into use, and the most suitable place for them in a collection would seem to be that page of curiosities to which I have already made allusion.

DESCRIPTIVE CATALOGUE OF BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 62.)

The Great Northern Railway.

The early issues of the above line, one of the first to issue parcel stamps in 1855, are very difficult to classify, and the subjoined list, incomplete though it be, is the result of over 3 years diligent research. Most collectors are acquainted with the large oblong green stamps, 46 x 54 mm. in size, bearing the shields of England and Scotland, and scrolls above and below, and surcharged in black with a huge figure of value; but few, probably, are aware of the existence of two entirely distinct types, which represent different issues. In one of these, the shading is drawn across the end of the top scroll, until it covers the last N of Northern; and as the printers' name, Waterlow and Sons, is always to be found at the bottom of the stamps, I think there is no doubt that this is the earliest type. In type 2 the top label is not shaded, and the corner ornaments are altered, while the printers' name is generally worn off the die. The order of issue would appear to be as follows.—

Issue 1. 1855. Large oblong, type 1. Green impression, surcharged in black with weight, in figures, above value, in words.

2d. 3lbs. black on green. p. 11.
3d. 6 ,, ,, ,, ,,
4d. 12 ,, ,, ,, ,,

Note. I do not think the penny value was issued until a much later date, and am not sufficiently satisfied with the bona fides of the sixpenny, catalogued by Morley, to include it in the above issue.

Issue 2. 1856? Same type, surcharged with value only, in large figures.

2d., 3d, 4d., black on green, p. 10.

Issue 3. 1866? Type 2. The 1d. surcharged with value in words, remainder in figures, in slightly altered type.

1d., black on green. p. 10
2d. ,, ,, ,,
3d. ,, ,, ,,
4d. ,, ,, p. 11
6d. ,, ,, p. 10

Note. I do not recommend the collection of all 3 issues of this clumsy stamp. A single set, containing all 5 values, will be found sufficiently difficult to complete.

Issue 4. 1866? A fairly accurate copy of the preceding, but of smaller size, 24 x 28 mm Surcharged with value in words.

1/-, black on green. p. 10.

Issue 5. 1880? Same type, but surcharged with value in figures.

1d., black on green, many shades. Imperf. and perf. 10, 11, 11½.
2d., black on green, many shades. Perf. 10, 11, 11½, 12.
3d., black on green, many shades. ,, 10, 10½, 11, 11½, 12.
4d., black on green, many shades. ,, 10½, 11, 11½.
6d., black on green, many shades. ,, 10, 11, 11½.
1/-, black on green, many shades. ,, 10.

Note. Other varieties of perforation doubtless exist. I think one or two sheets of the penny were probably issued imperforate, as I have gathered two specimens from very different sources, both apparently in this condition, and exactly similar in shade and type. Some specimens of the 5th issue appear to have been produced by a different process of lithography to others and there are various points of minor difference in the types of surcharge, etc., but as most of these may be found on the same sheet I attach no great importance to them.

(To be continued.)

TELEGRAPH CHRONICLE.

Great Britain. Our publisher has acquired an imperf. pair of the 5/- rose, Plate 3, on the paper watermarked with *Maltese Cross*. Messrs. Wright and Creeke, in their work on the Stamps of the British Isles, state that 6 sheets only were printed and that copies were unknown.

Electric Telegraph Co. The *Monthly Journal* has discovered a fresh variety of this Company's stamp for Director's Messages: it bears the name "G. P. Bidder."

Paraguay. L'Ami chronicles the undermentioned high values of the current set, for information concerning which we have been waiting for some time, see our note in the January no.

1 peso, yellow and back.
2 ,, rose and black on blue.
10 ,, blue and black on yellow.
20 ,, green and black.

* * * * *

We have received a sumptuous volume, entitled "A History of Railway Letter Stamps, describing all varieties issued by the Railway Companies of Great Britain and Ireland under the authority of the Postmaster-General" by H. L'Estrange Ewen. It is a quarto volume of 430 pages, with a large number of illustrations of types, and even sheets in many cases, of the stamps of the various Railway Companies, and authoritative information has been obtained by the author from the Railway Companies as to the printings made, the dates of delivery and quantities printed. More we will not say now, as we hope to notice the volume at length in a future number.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Bhawulpore. We have seen the 1 anna Receipt Stamp in a paler shade of green than usual.

Brazil. We have received a number of unchronicled varieties from this country. We have only space this month for some of the more important.

Calçado (Boots). 100 reis, brown, *imperf.*

Cartas de jogar (Playing Cards). 500 reis, rose, *imperf.*

Especialidades pharmaceuticas (Medicine). Additional value, of size 22 x 7 mm. like the 100 and 200 reis. 60 reis, blue, imperf.

Fumo. 1892. 50 reis carmine, *imperf.*

1897. Type 964 in Roussin. 200 reis, red.

1898? Head of Liberty to left in circle, FUMO above ESTRANGEIRO below. Name on label at top and value at base. Imperf.
100 reis, pale blue.

1899? Bands for cigarettes, 60 x 12 mm. Value in circular band inscribed FUMO above, and E.U. DO BRAZIL below, and on straight label across band, but broken by central circle, IMPOSTO DO CONSUMO.
8 reis, blue on white, imperf. and perf. 11½.
20 ,, ,, ,, (many shades).
20 reis, blue on yellow, perf. 11½ (This has been recorded *imperf.*)
40 reis, blue on yellow, imperf.

1899? Type 964 in Roussin, but figures of value added in thin figures by a second printing.
20 reis, ultramarine, perf. 11½.
40 ,, ,, imperf. and sur. "**Yeado**" in red.
200 reis, green, perf. 11½.

Fig. 1

1900? Fig. 1. For HOME MANUFACTURES.
20 reis, green, perf. 11½.
40 ,, ,, perf. 9.
80 ,, ,, perf. 11½.
200 ,, ,, ,,
For FOREIGN MANUFACTURES.
20 reis, blue, imperf.
40 ,, ,, perf. 9
40 ,, dark blue, perf. 11½, surcharged "**Yeado,**" vertically, reading upwards in red.

Imposto do Consumo. 1899? Type of the series for Calçado, Cartas de Jogar, Conservas and Velas, but without specification of article taxed. Imperf.
50 reis, dark brown, (small figures of value).
50 ,, ,, (large figures of value).

1899? Type of the bands for cigarettes, 60 x 12 mm, described above, but with the word FUMO erased from top of central circular band, leaving a blank space, in which in some copies traces of the word FUMO may be seen.
8 reis, brown (shades) imperf. and perf. 11½.

1900? Type of Fig. 1 but word FUMO omitted from circular band enclosing Head of Liberty. Imperf.
25 reis, green (for HOME MANUFACTURES.)
25 ,, dark brown (for FOREIGN MANUFACTURES.)

1901? Type Fig. 2. Imperf.
25 reis, green.

Fig. 2

Fig. 3

1901 ? Type Fig. 3. Rouletted.
50 reis, dark green.

The stamps lettered IMPOSTO DO CONSUMO only, without specifying the definite articles *Calçado* (Boots), *Cartas de jogar* (Playing Cards), *Conservas* (Preserves), *Fumo* (Tobacco), *Phosphoros* (Matches), *Velas* (Candles) and possibly others, apparently supersede all the stamps lettered specifically for these articles. The green stamps are supposed to be for articles of home manufacture and those in other colours for foreign manufactures.

Perfumarias (Perfumes). Type of Medicine stamps, 22 x 7 mm
60 reis, green (HOME MANUFACTURES).
40 ,, red (FOREIGN MANUFACTURES).
60 ,, ,, ,,

Vinagre (Vinegar). Band, 13 x 8 mm, of type chronicled.
960 reis, dark brown, perf 6-7 (FOREIGN MANUFACTURES).

Cuba. *Giro, 1898.* Our publisher has discovered a strip of three 5c peso the left hand stamp of which is *tête-bêche*.
5c. p. claret, perf. 14, tête-bêche.

Great Britain. *Land Registry.* Mr. A. M. Smith has found a copy of the 1/- green and black on the paper with watermark V.R. This is not in our publisher's catalogue and appears to be unchronicled.

Guatemala. A band, 168 x 18 mm. in size, of the type we illustrate has been shown to us by Mr. A. E. Lawrence. Rouletted.
1 centavo, vermilion.

Hawaii. A stamp of the accompanying type is submitted to us by Mr. A. E. Lawrence. No wmk. Perf. 12.
$1, dark blue.

India. *Court Fee Service.* Mr. W. Corfield sends us a photograph of a stamp on the original document bearing the curious error of surcharge **"Serviec"** for "Service." The stamp which bears this surcharge is the two rupees *Court Fee* of the 1872 type which does not appear to have yet been chronicled with the surcharge of "Service" normally. Our correspondent does not state the colour of the stamp, whether orange (1872) or grey (1875).

Nevada State. Mr. F. L. Applegate of Oregon sends us a few remarks on Mr. Leve's article on these stamps in our September number He says :—"The colors of the two higher "values are not right. They would be better "reversed. The $10 is a dark brown not unlike "the $3. U S. of 1898 and the $20 is lilac like "the current 2/6 of Great Britain. I have the "10 cent dark blue and a 2 cent yellow, both "with the wide roulette. The yellow is very "prominent."

Philippine Islands. Of the type of the Revenue stamps provided by the U.S for these islands, Fig 9. in our October number of last year, a copy of the 10c. printed in *bright green*, comes to us from Mr. A. E. Lawrence. This is probably a new issue but may possibly be only a colour trial. It is perf. 11½.

Porto Rico. *Sello de Polizas, 1896-97.* We have inspected two sheets of the 25c. de peso, 1892 y 93, surcharged

BIENIO DE 1896 Y 1897.
Vale 2 centavos.

one printed in pale red-brown and the other in a deep tone, and find that there are two varieties of the surcharge. The sheets contain 5 rows of 5 stamps and the first two stamps on the fourth row have a figure "2" with a curly tail, all the rest having figure "2" with a straight one; also the last stamp on the same row has a comma, instead of a full stop after 1897.

Queensland. *Stamp Duty.* We have received from Messrs Stanley Gibbons and Co. a new Duty stamp of the design we illustrate. This is the first stamp to appear with a portrait of the King. It is watermarked with Q and Crown and perf. 12.
2d., carmine.

The arrangements of the complete sheet of these stamps is most peculiar. We are informed that it is made of 10 rows of 11 stamps and 1 row of 10 stamps, the place where the last stamp should be being occupied by something which we are told is "the royal cypher."

United States. Mr. E. H. White sends us a Tobacco stamp printed in gold on tin foil, so as to form a wrapper for 1 oz. of Tobacco; the "Revenue part" of the label bears Head of Liberty to left in arched label, lettered UNITED STATES INTERNAL REVENUE, and ONE OUNCE below with figure 1 each side. Large figures 1 on each side of central design and inscription below MANUFACTURED TOBACCO—ACT OF JUNE 13, 1898. TEN to left, outside design, and CENTS on right. The label is for John Anderson and Co's Solace.
10 cents, gold on tin foil.

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A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. II. DECEMBER, 1901. No. 12.

United States State Revenues.

CALIFORNIA STATE REVENUES.

By Ab. Leve of Syracuse, N.Y., U.S.A.

THE state issues of California offer an immense field for research for collectors of United States State revenues. The state of California issued more varieties than any of the other states that had these extra issues of revenue stamps. There is no question about their increasing rarity as large numbers of leading stamp collectors are now specializing in these odd revenue stamps. Hon. E. B. Sterling of New Jersey in 1888 compiled a catalogue of the California State revenues in his collection at that time and he believed then that his list was very complete. State revenues represent taxes imposed upon the citizens of the following states: California, Alabama, Lousiana, Oregon and Nevada. These taxes were in addition to the regular tax of the United States government. Of course all of these stamps are now obsolete.

The State of California issued the total sum of three hundred and twenty-nine varieties of state revenues. This represents a large majority of the number of state revenues issued, in all there are only three hundred and ninety-nine varieties, the other seventy being the total number of these stamps issued by the other above mentioned states. The following list shows the varieties and the number of each separate kind.

State Tax, imperforate	69	(Type 1).
State Tax, rouletted	5	"
State Tax, circular	24	"
Passenger, circular	2	(Type 2).
Bill of Lading, imperforate, first issue ...	10	(Type 3).
Bill of Lading, imperforate, second issue ...	14	"
Bill of Lading, imperforate, third issue ...	11	"
Bill of Lading, imperforate, fourth issue ...	4	"
Exchange, blue on white, first issue ...	15	(Type 2).
Exchange, blue on white, second issue ...	5	"
Exchange, blue on white, third issue ...	1	"
Exchange, blue on blue, first issue ...	7	"
Exchange, blue on blue, second issue ...	2	"
Exchange, red on white, first issue	16	"
Exchange, red on white, imperforate, second issue	18	"
Exchange, red on white, imperforate, third issue	16	"
Exchange, red on blue, imperforate, first issue	6	"

Exchange, red on blue, imperforate, second issue	6	(Type 2).
Exchange, red on blue, imperforate, third issue	4	,,
Exchange, red on white, imperforate, first issue	15	,,
Exchange, red on white, imperforate, second issue	14	,,
Exchange, red on white, imperforate, first issue, no dot	4	,,
Exchange, red on white, imperforate, second issue, ,,	6	,,
Insurance, red on blue, imperforate, ...	2	,,
Insurance, red on white, imperforate ...	15	,,
Insurance, large stamps, 3, 6, and 12 months, imperf.	32	,,
Poll Tax, imperforate	1	
Telegraph, perforated	5	
Total ...	329	

TELEGRAPH STAMPS. The telegraph stamps of California are very interesting. They are all perforated and the design is composed mainly of a date line in an oval with George H. Mumford, President. The following is a complete list of these telegraph stamps. All of them were issued in 1871 with the exception of the last one listed which was issued in 1875.

The five varieties all measure 23 x 27 and were priced by Sterling at $3.50 each.*

1. Black on white, date in red oval, 1871.
2. Black on white, date in white oval, 1871.
3. Blue on white, date in red oval, 1871.
4. Black on white, date in white oval, 1871, surcharged in blue.
5. Brown on white, date in green, white oval, 1875.

Type 1.

Type 2.

Type 3.

**REVENUE STAMPS. One of the most interesting things about the state revenues of California is the circular shape that many of the issues come in. A great many users of these stamps took the pains to carefully cut the stamp to shape thereby affecting greatly the beauty and value of the stamps so treated. Some firms used the stamps cut square; but cancelled them with a cancellation that had a heavy border around the letters which fitted exactly the outer edge of the central circular design of the stamp. As a rule the Californias were badly handled by the people who used them and good specimens are comparatively rare. One of the principal varieties in the various "Exchange" issues is that showing a dot after the word "tax." * The dot variety is the scarcer of the two; the "no dot" stamps being rather common.

Another item of importance to be considered in studying the Californians is the question of surcharges. It would take too much space to go into this matter very extensively; but at some future date I will take up these surcharges and give a

* Our publisher's Catalogue of Telegraph Stamps lists 15 varieties, of which 9 are priced from 30/- to 60/- each. [ED.]

**Mr. Lundy listed 2155 varieties of the California State Revenue and Telegraph Stamps including the surcharges of the various Comptroller's initials in the *Fiscal Philatelist*, 1893. Mr. Leve does not mention the Attorney at Law $10, carmine, listed and illustrated in the F. P. from a copy in the collection of Mr. H. E. Deats. [ED.]

Morley's Philatelic Journal.

EDITED BY L. W. FULCHER, B.Sc.

SUBSCRIPTION: 2/6 PER ANNUM, POST FREE (January to December).

We heartily thank all old subscribers and contributors and trust all will renew for Vol. 3 (1902). We shall continue the Journal on the same lines as hitherto, the Fiscal Catalogue Supplement will be continued and given to subscribers, and we shall endeavour to fill our pages with new and original matter in each of the departments, Postage, Revenues, Telegraphs, and Railways.

Please find **2/6** enclosed for subscription to MORLEY'S PHILATELIC JOURNAL for Vol. 3, 1902.

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To WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.

careful and complete review of them. The colours used were mainly black, red and blue. The letters were of many combinations the most common ones being: J. J. G., R. W., G. W. W., A. R. M., S. H. B.

There are many varieties of paper; but nearly all are very thin wove paper of different colours, white, blue, bluish, etc. White paper and blue verge paper occurs quite frequently. Some of the stamps were cut out in the circular form with a knife die and these are not met with very often. Many were cut square by those who used them and put on the document in that shape.

The designs are as a rule very odd and pretty and nearly all the issues are collectable in shades. The First, Second and Third "Exchange" issues "California" at the top and "State Tax" at the bottom of the stamp and both lines follow the circular form of the stamp, The central design consists of a square with the value of the stamp under the amount that the stamp will pay tax for. For instance the $1.00 stamp reads: "Above $400 to $500 $1.00." The stamp with the figure of value showing the dollar sign beneath is a handsome one and the design is very unique. The illustrations will show the intricate and attractive designs of the California State revenues. The general tendency is toward an inclination to collect them, and many collectors have been collecting them for years; but the new and younger Philatelists have a very obscure idea as to the value and importance of all the State revenues.

Sterling lists and prices thirty-two varieties of the "Insurance" stamps at $3.50 for each and every variety; reading "Three," "Six," and "Twelve months." The Sterling prices run from the lowest at ten cents up to the $56.00 brown at $15.00, and the other shades of this stamp at the same price. The rest contain many $8.00 and $10.00 and $3.50 stamps.

Only two catalogues listed the California revenues, Sterling's and Adenaw's. I have a few copies of Sterling's and they are extremely rare, being issued in 1888, and listing over 2000 varieties of United States Revenue Stamps.

My collection of Californians include many interesting original documents with combinations of State and common revenues on them.

I will be pleased to examine any kind of State Revenues for the readers of this Magazine if they will send them to me for my inspection.

Discoveries.

Cook Islands. The authorities are experimenting with surcharging on the current issue, and the 1d. brown has been issued, surcharged with a Crown in black. At the date of a letter received from a correspondent (Oct. 10th) no other value had appeared.

Fiji. Of the current issue our publisher has found a stamp with a compound perf. not listed in Gibbons' Catalogue.

½d., grey, perf. 10 x 12.

Orange River Colony. Our publisher has shown us an unsevered pair of the 1d., violet, surcharged V·R·I. with raised stops, the left hand stamp of which has a thick **V** and *no stops after R and I.*

Peru. Our publisher has shown us a portion of an envelope bearing the impressed stamp of 20 cent., violet, wove paper, which also bears the adhesive stamp 20 cent., carmine of 1878 surcharged with a somewhat indistinct device which appears to be Arms, and CALLAO below, in violet. The surcharge is known on a fiscal stamp but we think it is new on a postage stamp. The "piece" before us has every appearance of being genuine. It was probably issued some years ago, as it is obliterated with a black smudgy postmark, portions of which are over the surcharge.

Sarawak. Our publisher has the 3c., lilac and blue, surcharged **"one cent,"** Gibbons No. 25, *without stop after cent.*

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 84*).

Type 12.

Type 12

Halfpenny, red. With line and end ornaments to die numbers as illustration.

Die numbers seen: 1405, 1410, 1497.

Type 13.

Type 13

Halfpenny, red. With line and end ornaments to die numbers as illustration.

Die numbers seen: 1508, 1511, 1529, 1530, 1531, 1532, 1654.

Type 14.

Type 14

Halfpenny, red. With line and end ornaments to die numbers as illustration.

Die numbers seen: 1401, 1402, 1404, 1411, 1416, 1423, 1426, 1438, 1439, 1442, 1443.

Type 15.

Type 15

Halfpenny, red. With line and end ornaments to die numbers as illustration.

Die numbers seen: 1303, 1304, 1312, 1321, 1322, 1326, 1334, 1336, 1344, 1345, 1347, 1388.

During 1753, the total number of stamps issued to Newspaper Proprietors was 7,411,757.

1756. $\frac{1}{2} + \frac{1}{2}$. Additional halfpenny added to the duty of 1712. Various restrictive regulations, and penalties were imposed in 1765 and 1773 and made more stringent, but still the number of newspapers continued to rise. Johnson, writing in 1758, says "Journals are daily multiplied, without increase of knowledge, the tale of the morning paper is told in the evening, and the narratives of the evening are bought again in the morning. These repetitions indeed, waste time, but they do not shorten it. The most eager peruser of News is tired before he has completed his labour; and many a man who enters the coffee-house in his night-gown and slippers is called away to his shop or his dinner before he has well considered the state of Europe."

In 1760 the numbers of stamps issued to Newspaper proprietors was 9,464,790.

During the periods which followed of constantly increased taxation, penalties of all kinds were increased, and obstructive regulations were multiplied, and in the course of the struggle between this and the irrepressible desire for cheap newspapers, more than *seven hundred* prosecutions for *publishing unstamped journals* were instituted, and more than *five hundred* persons were imprisoned, sometimes for considerable periods; as the prosecutions multiplied and the penalties became more severe, "*Democrats*," "*Destructives*," and "*Poor Man's Guardians*," and similar papers multiplied also, and their revolutionary tendencies increased to a still greater degree.

The addition of the extra halfpenny was made visible on the stamps themselves by adding the word HALFPENNY in a scroll at the bottom of the existing designs. Whether fresh plates were made, or if the alteration was made to a series of the existing dies, at this stage of my investigations I am not able to hazard an opinion.

(*To be continued.*)

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EDITORIAL.

WITH this number we close our second volume and glancing over its pages we think that there will be found many contributions not without interest and some there are which bear evidence of much solid work. While we venture to hope that we have in some measure been able to maintain the objects which we have in view, the sure test that we have been successful is the continued support of our readers which we hope will be evidenced with the commencement of the new volume. Certain it is that our Supplementary Catalogue of the Argentine Fiscals, notwithstanding its imperfections, has been widely appreciated and we are sure that all fiscal collectors will thank our publisher's liberality in providing such a work for their use. Even if it does not progress as quickly as our readers would like, yet considering the at present restricted popularity of fiscal collecting, we are making substantial progress towards a complete Catalogue of Fiscals, the lack of which is undoutedly the chief obstacle to the spread of this branch of philately.

As on the next occasion that we take up our pen the festive season will be past and gone we tender Christmas greetings to our readers and wish them a Merry Christmas and a Happy New Year!

* * * *

Our readers will be glad to hear that our publisher has in preparation a Catalogue of the Fiscals of Spain and Colonies, which have come into prominence lately on account of the Spanish American War. It will be fully illustrated and priced, and will be a valuable and up to date Reference work on these stamps.

* * * *

The present stamp season has opened well and last month in particular a great deal of activity has been displayed in Philatelic circles. The meetings of the various Societies in the metropolis have been well attended and we have had two Exhibitions, one by the London Philatelic Society, of South African Stamps and and the other by the Junior London Philatelic Society, of the Stamps of Great Britain. The former Society also held its Annual Dinner on the 14th Inst.

* * * * *

The London Society's Exhibition consisted of the Stamps of all the South African Colonies affected by the war. A magnificent lot of fine stamps of every colony were on view and despite the dense fog—a London particular—which prevailed, was numerously attended. It is difficult among so many fine exhibits to select any for special mention but the Earl of Crawford's Transvaals and Orange River Colony seem to have especially attracted attention and amongst the *élite*, Mr Dorning Beekton's Griqualand. This latter is perhaps especially worthy of mention on account of its extreme difficulty and the fine panes and blocks of these stamps—all unused—which Mr Beckton has got together, afford valuable information as to the arrangement of the various types. Mr. Vernon Robert's Capes are well known but there seems to be a general impression that they are "over-bloated".

* * * *

The Exhibition of the Junior London Philatelic Society consisted of a representative collection of the postal issues of Great Britain, and a really fine collection of about 4,000 specimens was displayed. Amongst the stamps shown were a fine lot of the line engraved series, including two copies of the V.R. and some splendid shades of the 1d red, unused, both imperf and perf. and a pair with Archer's roulette. There was a fine show of all the high values in both used and unused condition. Mulreadies were well represented, while amongst the forgeries of English stamps there was shown for the first time a forgery of the 2d. blue Mulready envelope.

* * * * *

The current issue of Austrian Bills on the thin transparent paper like gold beater's skin appears to be printed in a novel way. The head of the Emperor Joseph in circle, the value both above and below the central medallion and on the label at base, the floral design at the sides and the border are printed in the usual manner, but the ground work of the whole stamp and the inscription in the circular band round the central medallion are printed on the back in a soluble ink, so that the result of any attempt to remove paper from the back of the stamp is to leave merely a "skeleton" of the stamp, viz., the part produced by the surface printing, on a plain transparent ground. As we have just ruined a number of these stamps by submitting them to the operation just mentioned we are anxious to warn collectors so that they may profit by our experience. By analogy we presume the same would be true of the current Hungarian and Bosnian bills. We cannot recall any other stamps similarly produced to these except the Prussian stamps of 10 sgr. and 30 sgr. of 1866 on gold beater's skin, but in the latter no portion of the design is printed on the upper surface of the paper.

HISTORY OF RAILWAY LETTER STAMPS.*

THE sumptuous volume on Railway Letter Stamps compiled by Mr. Ewen, which we now review, will be heartily welcomed by all collectors of these stamps, and by those earnest philatelists who take care to add every notable work to their libraries. The volume contains about 440 pages arranged as follows:—Preface, Index to 106 Railway Companies, the Railway Letter Post, the Railway Letter Stamp, Printers of Railway Letter Stamps, English Railways, Scottish Railways, Irish Railways, Appendix.

No fewer than 1209 stamps are illustrated. The illustrations, which are admirably executed in facsimile, are interleaved with the letterpress and consequently conveniently arranged for reference. The author finds that the total number of Railway Letter Stamps printed since the service originated in February, 1891, is as follows:—

	Total printed.	No. of issues.
English and Welsh Railways	1,800,000	311
Scottish Railways	275,000	54
Irish Railways	425,000	112
Total	2,500,000	477

The printing, paper and general get up of the work are all excellent.

It is impossible to write on the contents of new work in terms other than of unmeasured praise. In the present volume, while the expenditure of time, labour, and money must have been immense, Mr. Ewen has succeeded in obtaining (and only those who have tried know how difficult is the achievement) official information from nearly every railway as to the date and extent of their numerous issues. In face of all this, criticism is almost impossible and must appear even captious, so that it is with a full recognition of the extreme merit of Mr. Ewen's work that we venture to mention the few points which we have observed in a first glance through the volume.

Among English lines, the articles on such as the Great Eastern, Great Northern, and Manchester, Sheffield and Lincolnshire Railways are admirable, and contain much that is new to collectors. So does that on the London and South Western, but the perforation of the 14th issue on page 82 does not agree with that assigned to it on p. 94. Perf. 13 x 14 is, we believe, correct. A slight discrepancy also occurs in the 31st issue of the North Eastern Railway on pages 174 and 199, while "No. 1," in line 4, p. 32, is an obvious misprint for "No. 2."

A little further information seems needed about some issues of the London, Chatham, and Dover, and L. B. & S. C. Railways, while an obvious, but misleading, slip is made with respect to the last named railway on page 102, when the words "TRANSFER "III" in the 18th line from bottom should probably read "TRANSFER "IA" or some such expression to denote the late state of the first transfer.

The arrangement of the many and little known printings of the Scotch Railways displays an enormous amount of research and affords valuable information that collectors have long been awaiting.

We have always imagined however, that there have been considerably more than four issues by the Portpatrick and Wigtownshire Railway; and the description of the first two issues of the North British is somewhat perplexing, as we have found most of Mr. Ewen's marks of distinction between the 5 panes charmingly blended together on the very few specimens that we have been able, at such short notice, to examine.

Crossing to Ireland Mr. Ewen has a great deal to say about the vexed question of the numerous so called "proofs" and "reprints." He has exercised wise discretion in his remarks, steering clear of personal references, and stating the arguments on at least one side of the question very clearly and forcibly. We cannot say that we entirely agree with all his deductions, more especially with regard to the unissued Cavans, and the West Donegal and Lough Swilly proofs, but this subject would need an article to itself, and would probably lead to a controversy out of which little good could come, and which would be of small general interest, owing to the extreme rarity of most of these productions and to the fact that hardly any of them can be classed among the actually issued varieties.

The fact of Mr. Ewen having found evidence of two printings in the 1898 (dark green) issue of the W. L. and W. Railway shows with what care the author has examined stamps whose classification has hitherto been wrongly regarded as definitely settled; while the ingenuity displayed in the article on the Kanturk and Newmarket line almost leads to regret that he does not hold an important post on the intelligence staff of the South African Field Force!

The very fact of so little being left unsolved in such a "classic" production, must attract special attention to the little that there is; we think that we could lay our hands on several specimens of the early Carswell (Belfast, Ballycastle, and Sligo) printings which are unknown to the author, and we hope that their fortunate owners will come forward to his assistance, so that in the forthcoming supplement, which we are glad to hear will be an annual publication, all existing doubts may be cleared away, and it may be possible for enthusiasts to arrange their Letter Fee stamps without the perpetual dread, as has heretofore been the case, of a new catalogue upsetting the cherished neatness of their collections.

* * * *

Victoria. Mr. A. M. South sends us a current Railway Stamp, which, although our publisher has had a copy for some three or four years, does not yet appear to have been chronicled. Perf. 12-12½.

2d., pale blue.

The ½d., 5d., 9d., and 2/- are catalogued by Roussin, but our publisher possesses another value

1/-, black on orange.

*A History of Railway Letter Stamps. Compiled by H. L'Estrange Ewen. Published by Ewen's Colonial Stamp Market, 32, Palace Square, Norwood, S.E. Oct. 1901. 21/- nett.

SOUTH AFRICAN WAR PROVISIONALS.*

THIS little book will be of great value to the numerous collectors of the stamps to which the Transvaal war has given rise. The author has carefully sifted the heterogeneous mass of information that has been published on the stamps and has endeavoured to eliminate all that he considers false and unnecessary. The stamps which have survived this ordeal he has arranged and classified in an intelligible form and the result is probably the best guide to these provisional issues which has yet appeared. With the help of the excellent and abundant illustrations provided the collector should have no trouble in arranging his stamps. We have carefully perused the details given of the minor varieties of all the printings of the Orange River Colony stamps and can only add a couple to the exhaustive lists given, they are (1) First printing, ½d. orange with ½ and d wider apart than normally and (2) Third printing, 1d purple with V. R. I. omitted owing to the shifting of the sheet during printing, the stamp vertically above this variety showing the "1d." above V. R. I. To these we may add another variety which has just turned up viz, the 1d purple with thick "**V**" and no stops after R or I. which we chronicle this month under the heading "Discoveries."

The author apparently accepts all the "Locals" with the exception of those for Krugersdorp, Schweizer Renecke and the Commando Brief stamps. We are doubtful whether he is right in so doing in the case of the last mentioned stamp. In a paper read before the Sydney Philatelic Club by the President, Col. W. D. C. Williams stated (we quote from the *Australian Philatelist* Feb. 1901): "I take it that the Commando Stamp is a genuine postage stamp and not one issued merely for—the private speculation of a chemist—as stated by Messrs Stanley Gibbons. Their history is this. In the very early days of the war all letters from Boer Commandos were sent unstamped, but franked by the Boer Commandant. As the Boer forces increased this became somewhat of a task for the Commandants and Mr Hochapfel, a chemist in Bloemfontein who had gone out on Commando with the Boers as principal of their Field Post, was directed to produce a stamp which would answer the purpose—hence the Commando stamp. The entire envelopes shown with the dates of 26th October., and 31st October., 1899—some 5½ months prior to the British occupation, rather dispel the speculative theory." And further if they were a mere speculation why are unused copies so seldom seen? Even used ones are not freely on the market.

With regard to the Rustenberg stamps our publisher has seen a complete set which consisted of the ½d. 1d. 2d. 2½d. 3d. 6d, 1/- and 2/6 values, duly *signed* as a complete set as issued for Imperial purposes by the Secretary to Lord Cecil. The 4d value does not genuinely exist with this surcharge, though it is catalogued in Gibbons and other catalogues. Of the Vryburg stamps our publisher has the 2d. and 2½d. values surcharged V. R.—SPECIAL-POST—in addition to the ½d. and 1d. chronicled by our author and he is informed that the whole stock in hand was surcharged and consisted of

½d.	..	332 copies.
1d.	..	68 ,,
2d.	..	2 ,,
2½d.	..	2 ,,

a total of 304 stamps.

These "local" issues are however a very intricate subject to deal with and the last word has not yet by any means been spoken with regard to them. We congratulate our author on having produced a very welcome addition to the philatelist's library

*The South African Provisional War Stamps. By BERTRAM W. H. POOLE. R. J. Morgan & Co., 26, Beulah Hill, Norwood, London, S. E. Cloth 2/6, Sewed 1/-.

TELEGRAPH CHRONICLE.

Austria. Of the engraved series Mr. R. M. Kennedy records the following varieties of perforation.

20 kr. blue, perf. 9½ x 10.
2 fl., violet, perf. 10½ x 11.

Ceylon. Mr. R. M. Kennedy makes an addition to the list of Indian telegraphs used in Ceylon viz: the 2 r. 8as. orange *on blue paper*. Mr. A. B. de l'Argentière points out an error in our publisher's Catalogue. The illustrations Nos. 63 and 66 should be reversed, and he has submitted a variety of Type 66 (which should be *red* surcharge) with two bars through the value at the top instead of one.

Italy. Mr. Morley has shown us an interesting series of "essays" for telegraph stamps of this country. Of the type of our illustration Fig 1:—

1.20 lire, carmine
1.20 ,, red-lilac
1.20 ,, bronze-green
1.20 ,, yellow
1.20 ,, orange

Fig 1.

Of the type, Fig 2:—

2 lire, purple
2 ,, lilac
2 ,, blue
2 ,, greenish-blue
2 ,, ultramarine
2 ,, olive-green
2 ,, green
2 ,, yellow-green
2 ,, olive-bistre
2 ,, orange
2 ,, carmine lake
2 ,, rose carmine
2 ,, red
2 ,, red-brown
2 ,, brown
2 ,, grey black

Fig. 2

FISCAL CHRONICLE.
NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. Amongst additions to our Catalogue, for which we are indebted to several gentlemen and a full list of which we shall give later, the following seem to be of sufficient importance to chronicle here.

Cigarettes, 1897-98. 6 cent., red-brown perf, 11½ (No 828a.)

Tobacco in packets, 1895. 6 cent., red-brown (No. 1074a)

9 ,, rose (No. 1075a)

Great Britain. *Ireland, Marine Policies.* Messrs. Chas. Nissen & Co. inform us that they possess three values not given in our publisher's catalogue.

6d., blue, wmk. Orbs, perf. 14, die C.
1/6, ,, ,, ,, die A.
2/-, ,, ,, ,, die A.

The stamp chronicled in our November No. should be credited to Mr. A M. South.

Guanacaste. Mr. A. E. Lawrence sends us the 5c and 10c, Costa Rica Revenues, surcharged for this province and informs us that he possesses another variety of surcharge on the 2c. in addition to these chronicled by us in September.

2c., blue, sur. **"Guanacaste."** 18½ x 2 mm.
5c., red brown, sur. **Guanacaste,** 15 x 2½ mm.
10c., blue ,,

The same gentleman informs us that he possesses a vertical strip of ten of the 2c. which shows the arrangement of the varieties of surcharge on the sheet assuming that each row is surcharged with the same type. The top three stamps bear the surcharge in Roman caps. 21 ½ 2½ mm, the next two in Roman caps. 15 x 3 mm., the next in Roman caps. 19½ x 3½ the next three in Clarendon with cap. "G," 20 x 2 mm. and the last is the variety described above, 18½ x 2 mm.

India. Our publisher submits a set of the recent surcharges on the Foreign Bill Stamps, of which the 12 as. on 12 rupees was chronicled in our Oct. no. and the remaining values in *Stamps* for October.

The latter are as follows:—

2 as. on 8 rup. bars through value, TWO (9 x 2½) above upper bar, ANNAS (13 x 2½ mm.) below lower one.
4 as. on 4 rup., bar through value and ANNAS (13½ x 2½) mm below.
6 as. on 6 rup., bar through value and ANNAS (13½ x 2½) mm. below.
3 rup. on 8 rup, bar through "EIGHT" and THREE (8 x 2 mm.) above.

Mexico. Mr. A. E. Lawrence sends us the 5 pesos, orange, RENTA INTERIOR, 1894-95, surcharged ALCOHOLES in tall thin block letters across stamp and TALON. This is said to be used for a tax on wines and spirits. Can any reader give us further information?

Peru. Mr. A. E. Lawrence submits the 10c. claret, 1880-81 surcharged with a large oval, over two stamps, bearing the words CAJA FISCAL above, DEL in centre and DEPARMENTO DE APURIMAC below. The surcharge is in blue.

Queensland. *Beer Duty.* Oblong rect. 82 x 47 mm. on thick "Beer Duty" paper, wmk. Crown and Q. perf. 12.

2/-, aniline red
4/6, blue
12/9, vermilion (no wmk.)

Only the 2/6 blue of this set appears to have been chronicled. Cannot some of our readers inform us of the values and colours of the rest of the set. We believe also there are two issues of about seven values of the small rect. stamps and should be glad to receive full particulars respecting these, as at present only a few have been chronicled.

Sarawak. Mr. Ha Buey Hon informs us that the following additions must be made to the list of the provisional Revenue stamps, surcharged "R" only, in our July number.

$2, green and blue.
$5, ,, violet.
$10, ,, carmine.

and that the permanent issue contains the following values in addition to those previously recorded.

25c., lilac & blue.
50c., ,, black.
$1, green & dark green.
$2, ,, blue.
$5, ,, violet.
$10, ,, carmine.

All the values of the permanent issue are of the same size and of the type we illustrate. We also annex a cut of the provisionals surcharged "R" and "REVENUE ONLY." This surcharge exists with various broken or dropped letters, and for those who care to collect such things we give four mentioned by Mr. Ha Buey Hon

1. The "Y" and stop of the surcharge "ONLY." raised higher than the level of the other letters.
2. The "R" of "REVENUE" broken so that it looks like a "K."
3. The "O" of "ONLY." broken at top.
4. The inking of the letters "ENUE" of "REVENUE" very pale and the "UE" dropped as in our illustration.

The provisionals are now obsolete.

The same gentleman informs us that the long band-like stamp which we chronicled in April is not a stamp at all but merely the upper margin of the sheet of the well known Three cents Receipt stamp, with three quarter face portrait of Charles Brooke to left.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. December, 1901.

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NOTE. Page numerals in heavy type denote postal matter, telegraph items are indicated by figures, thus: **25**, *and ordinary type is used for reference to fiscal and to other matters that are sufficiently indicated by their titles.*

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CATALOGUE

OF THE

REVENUE STAMPS

OF

SOUTH AMERICA.

BEING A SUPPLEMENT TO

MORLEY'S PHILATELIC JOURNAL,

1901-04.

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Morley's Philatelic Journal.

SUPPLEMENT.

Catalogue of the Revenue Stamps of South America.

ARGENTINE REPUBLIC.

BEER DUTY (Cerveza).

1899? Small band, with head of Mercury. White wove paper. Imperf. Type 1.

(a) Home Manufacture.

		UN. s. d.	USED. s. d.
1.	2 centavos, slate ...		
2.	3½ ,, brown ...		
3.	5 ,, pale olive		
	(b) Importations.		
4.	2 centavos, red ...	0 4	
5.	3½ ,, ,, ...		
6.	5 ,, ,, ...		

Type 1.

Type 2.

CONSULAR SERVICE.

1887? Long rect., Arms in oval in centre, figures of value above and below. Wove paper. Perf. 12 Type 2.

		UN. s. d.	USED. s. d.
7.	50 centavos, ultramarine on white ...		0 2
8.	1 p., black on white ...		0 4
9.	2 ,, ,, lilac ...		1 0
10.	2 ,, ,, blue ...		5 0
11.	5 ,, ,, yellow		2 6
12.	10 ,, ,, green ...		2 6
13.	20 ,, ,, vermilion		7 6
14.	50 ,, ,, lilac-blue	7 6	

The same, imperf. ? Proofs.

15.	50 centavos, ultramarine on white	0 6	
16.	1 p., black on white ...	0 9	
17.	2 ,, ,, lilac ...	1 0	
18.	5 ,, ,, yellow	2 0	
19.	10 ,, ,, green	3 0	
20.	20 ,, ,, vermilion	4 0	
21	50 ,, ,, lilac-blue	5 0	

Variety: Stamp bisected horizontally and surcharged in MS. 5octs., in red ink.

22.	1p., black on white ...		

1892. Long rect., Arms in oval in centre, value above. SERVICIO CONSULAR on two diagonal bands above and below central oval. Wove paper. Perf. 13½. Type 3.

23.	50 centavos, blue ...		0 2
24.	50 ,, dark blue		0 3
25.	1 peso, black ...		0 9
26.	2 ,, red-brown ...		1 0
27.	5 ,, orange yellow		
28.	10 ,, green ...		
29.	20 ,, vermilion ...		

Variety: with double-lined O in SERVICIO.

30.	2 pesos, red-brown ...		

1896. Same type, &c. as last.

31.	50 centavos, red-brown		0 4
32.	1 peso, lilac ...		
33.	2 ,, pale lilac ...		
34.	5 ,, green ...		
35.	10 ,, rose ...		
36.	20 ,, blue-lilac ...		

Type 3.

Type 4.

1897. Similar design but SERVICIO CONSULAR on horizontal bands. Dated. Wove paper. Perf. 13½. Type 4.

37.	50 centavos, red-brown		0 2
38.	1 peso, blue ...		
39.	2 ,, deep green ...		
40.	5 ,, ultramarine ...		
41.	10 ,, carmine ...		
42.	20 ,, pale-green ...		

		UN. s. d.	USED. s. d.
1898.	Same type, &c. as last.	Dated.	
43.	50 centavos, red-brown		0 4
44.	1 peso, blue ...		
45.	2 ,, dark green ...		
46.	5 ,, ultramarine ...		
47.	10 ,, carmine ...		
48.	20 ,, pale green ...		
1899.	Same type, &c., as last.	Dated.	
49.	50 centavos, blue ...		
50.	1 peso, green ...		
51.	2 ,, ultramarine ...		
52.	5 ,, carmine ...		
53.	10 ,, green ...		
54.	20 ,, bistre ...		
1900.	Same type, &c., as last.	Dated.	
55.	50 centavos, carmine		
56.	1 peso, blue ...		
57.	2 ,, orange ...		
58.	5 ,, ? ...		
59.	10 ,, ? ...		
60.	20 ,, ? ...		

DOCUMENTS.

1st Jan. 1878. Lozenge shaped stamps, with Arms in oval. Lithographed on white wove paper. Rouletted 6½ - 14. Type 5.

61.	4c., ftes. dark blue-green (var. 1)*	0 6	
62.	4 ,, ,, ,, (var. 2)	1 0	
63.	4 ,, blue-green (var. 2)	0 3	
64.	10 ,, yellow-brown (var. 1)	0 9	
65.	10 ,, ,, ,, (var. 2)		
66.	25 ,, flesh-red ...	0 9	
67.	50 ,, vermilion ...	1 0	
68.	75 ,, deep orange	1 0	
69.	75 ,, orange ...	0 9	
70.	1p., fte. brown ...		
71.	1 ,, 50c., violet ...		
72.	1 ,, 50c., lilac ...		
73.	2 ,, claret ...	2 0	
74.	2 ,, 50c., rose ...		
75.	3 ,, blue ...		
76.	3 ,, 50c., grey-green		
77.	4 ,, apple-green	5 0	
78.	4 ,, 50c., dark violet		
79.	5 ,, ultramarine	3 0	
80.	6 ,, blue-green		
81.	7 ,, red ...		
82.	8 ,, brown ...		
83.	9 ,, dark chestnut brown.		
84.	10 ,, slate ...		
85.	10 ,, dark blue-green	2 6	
86.	15 ,, mauve ...		
87.	20 ,, dark violet		
88.	25 ,, blue ...		
89.	30 ,, vermilion ...		
90.	40 ,, grey ...		
91.	50 ,, orange ...		
92.	60 ,, lake ...		

*Var. 1 may be distinguished from Var. 2, by the presence of a small arabesque at the upper left angle of the rectangle, which contains the words CENTS. FTE. This arabesque is wanting in Var. 2.

		UN. s. d.	USED. s. d.
93.	70c., ftes. sepia ...		
94.	80 ,, mauve ...		
95.	90 ,, carmine ...		
96.	100 ,, red ...		
Variety: doubly rouletted.			
96a.	10c. ftes., yellow-brown		
	The same, perf. 13½.†		
97.	4 cent. ftes dark blue-green ...		
98.	75 ,, orange ...		
99.	2 p., ftes. claret ...		
100.	10 ,, dark blue-green ...		

Type 5.

Type 6.

1882? Type very similar to the last, but the hairs of the head representing the sun are fewer and mix indistinguishably with the rays. There are other minor differences. White wove paper. Rouletted 7 - 8. Type 6.

101.	4cts. ftes. clear blue-green ...		1 0
102.	10 ,, brown ...		
103.	10 ,, yellow-brn.		
104.	25 ,, light red		
105.	1 p., fte. brown ...		

1883. As last, but the word "Fte." omitted. White wove paper. Perf. 12½. Type 7.

106.	4 c'vos., blue-green ...		2 6
107.	1 peso, brown		

†Other values may exist with this perf.

		UN. s. d.	USED. s. d.

Type 7.

Type 8.

1883. As last, but word CENTAVOS in larger letters. Type 8.

108.	4 centavos, blue-green	1 0	0 6
109.	4 ,, dark green		0 6

Type 9.

		UN. s. d.	USED. s. d.

1883. The same stamps, surcharged in black or blue with the figures 83. Rouletted. Type 9.

On Type 5.

110.	4c. ftes. blue-green var. 1 (black sur.)		
111.	25 ,, red (black sur.)		
112.	25 ,, ,, (blue sur.)		
113.	50 ,, verm. (blue sur.)		
114.	75 ,, orange (blk. sur.)		
115.	1p. fte. 50c., violet (blue sur.)		
116.	2 ,, claret (blk. sur.)		
117.	4 ,, green (blk. sur.)		

On Type 6.

118.	10 cent., ftes. brown (blk. sur.)		
119.	1 peso fte. brown (blue sur.)		

Type 10.

Type 11.

1st Jan. 1884. Arms in centre. Type 10 for the lower values, Type 11 for the higher. Lithographed on white wove paper.

(a) Perf. 12½.

120.	4 c'vos., rose ...	1 0	
121.	4 ,, red ...		
122.	4 ,, carmine ...		
123.	10 ,, blue ...	2 6	1 6
124.	25 ,, olive-green ...		2 0
125.	25 ,, green ...		
126.	50 ,, chestnut ...		
127.	50 ,, dark chestnut		
128.	75 ,, orange red ...		
129.	75 ,, orange-yellow		
130.	1p., ultramarine		2 6
131.	1 ,, 50c., grey-lilac ...		4 0
132.	2 ,, grey ...		2 0
133.	2 ,, ,, bright chestnut		3 0
134.	3 ,, yellow-grey		
135.	3 ,, ,, pale rose ...		
136.	4 ,, brown ...		
137.	4 ,, ,, pale blue ...		
138.	5 ,, yellow-green		
139.	6 ,, violet-brown		

		UN. s. d.	USED. s. d.
140.	7p., orange-yellow		
141.	8 ,, grey ...		7 6
142.	9 ,, pale rose ...		
143.	9 ,, carmine-rose		
144.	10 ,, salmon ...		
145.	15 ,, chestnut ...		
146.	20 ,, bright violet		
147.	25 ,, green ...		
148.	30 ,, green ...		
149.	30 ,, blue-green ...		
150.	40 ,, dark violet brn.		
151.	50 ,, dark blue ...		
152.	60 ,, ochre ...		
153.	70 ,, lilac-grey ...		
154.	80 ,, pale green ...		
155.	90 ,, dark yellow		
156.	100 ,, green ...		
	(b) Perf. 11½.		
157.	4 c'vos., rose ...	0 6	0 2
158.	4 ,, red ...	0 9	0 2
159.	4 ,, carmine ...	0 9	0 2
160.	10 ,, blue ...		2 6
161.	50 ,, dark brown		
162.	1p., 50c., grey-lilac ...		2 6
163.	20 ,, bright violet		
	(c) Perf. 13½.		
164	4 pesos, brown ...		
1885.	Same type, re-cut dies.* Perf. 11½.		
165.	10 c'vos., bright blue		1 6
166.	25 ,, olive-green		1 0
167.	25 ,, brt. olive-grn.		1 6
168.	50 ,, chestnut ...		
169.	50 ,, brown ...		1 0
170.	50 ,, reddish brn.		0 9
171.	75 ,, or'ge-yellow		
172.	75 ,, orange ...		1 0
173.	1p., ultramarine		1 0
174.	1 ,, ultram'ne-grey		1 6
175.	1 ,, 50c., lilac ...		
176.	2 ,, grey ...		1 6
177.	2 ,, leaden-grey		
177a.	2 ,, greenish-grey		
178.	3 ,, yel'ish-grey		2 6
179.	4 ,, brown ...		
180.	4 ,, yellow-brn		
181	5 ,, green ...		
182.	5 ,, yellow-green		4 0
183.	6 ,, violet-brown		
184.	7 ,, reddish-or'ge.		
185.	8 ,, grey ...		
186.	9 ,, carmine ...		
187.	10 ,, orange ...		
Error: 1.50 in the angles instead of 1·50 Perf. 11½.			
188.	1 peso 50c., lilac ...		7 6
1885.	Change of value. Type 10.		
189.	5 centavos, rose ...		0 2
190.	5 ,, red ...		0 2
191.	5 ,, verm. ...		0 6
192.	5 ,, carmine	0 6	0 2
193.	5 ,, aniline red		0 3

*The stamps can be distinguished from the last mentioned by the perforation, except in the case of Nos. 165, 169 and 175. The values in centavos are however larger than the former by about 1mm. in length; the 1 peso shows considerable difference in the lettering PESO NACL.; the figures in the angles of the 3 pesos are more regular, and of the 8 peso much smaller. The other peso values only show minor differences.

		UN. s. d.	USED. s. d.
Variety: Imperf. vertically.			
194.	5 centavos, red ...		
April, 1885. Type 11.			
195.	500 pesos, violet-black		
Jan. 1887. Lozenge-shaped, with figures in angles. White wove paper. Perf. 13. Type 12.			
196.	5 centavos, red-brn.	0 9	0 2
197.	5 ,, brt. red-brn.	0 6	0 3

Type 12.

Jan. 1887. Arms in oval, value in tablet below White wove paper. Type 13.

	(a) Perf. 13 x 13½.		
198	10 c'vos., ultramarine		
199.	10 ,, pale ultra'mne.		
200.	25 ,, green ...	0 4	
201.	25 ,, yellow-green	0 4	
202.	50 ,, brt. red-brown		
203.	50 ,, red-brown ...		
204.	50 ,, brown ...	0 4	
205	75 ,, yellow ...		
206.	75 ,, orange ...	0 3	
207.	1 peso, bright blue	0 4	
208.	1 ,, dark blue ...	0 6	
209.	2 ,, yellow-green	0 4	
210.	3 ,, brown ...	0 6	
211.	3 ,, brt. chestnut		
212.	4 ,, chestnut ...	0 6	
213.	5 ,, blue ...	0 9	
214.	6 ,, brt. chestnut		
215.	7 ,, ultramarine	1 0	
216.	8 ,, ochre ...		
217.	9 ,, blue ...		
218	10 ,, mauve ...		
219.	10 ,, grey-lilac ...		
220.	15 ,, orange ...		
221.	15 ,, red-brown ...		
222.	20 ,, brown ...		
223.	25 ,, carmine-rose		
224.	30 ,, dark olive-grn.		
225.	40 ,, blue ...		
226.	50 ,, black ...		
227.	50 ,, grey-lilac ...		
228.	60 ,, blush-green		
229.	70 ,, brownish-red		
230.	80 ,, blue ...		
231.	90 ,, grey ...		
232	100 ,, carmine-rose		
233.	100 ,, carmine ...		
234.	500 ,, orange ...		

		UN. s. d.	USED. s. d.
	(b) Perf. 11½.		
235.	10 pesos, grey-lilac ...		
236.	40 ,, blue ...		
237.	50 ,, grey-lilac ...		
238.	70 ,, brownish-red		
1887?	Change of colour. Perf. 13 x 13½.		
239.	4 pesos, olive-brown		
240.	4 ,, pale olive-brn.		
241.	6 ,, olive-green		7 6
242.	20 ,, ,, ...		7 6

Type 13.

1st January, 1888. Type 13. White wove paper. Perf. 13 x 13½.

243.	5 c'vos., red-brown ...		0 3
244.	5 ,, brt. red-brn.		0 4
245.	5 ,, deep red-brn.		0 3

1st January, 1889. Similar type*. Perf. 13 x 13½. Types 14, 15, 16.

Type 14.

Type 15.

		UN. s. d.	USED. s. d.

Type 16.

246.	5c., red-brn. (Type 14)		0 1
247.	5 ,, brt. red-brn. ,,	0 6	0 1
248.	5 ,, violet-brown ,,		0 1
249.	5 ,, brt. violet brn. ,,		0 1
250.	10 ,, ultramarine ,,		0 4
251.	10 ,, pearl-grey ,,		
252.	25 ,, yellow-green ,,		0 6
253	25 ,, pale yel-grn. ,,		0 6
254.	50 ,, red-brown ,,		0 4
255.	50 ,, brt. red-brn. ,,		0 3
256.	50 ,, yellow-brown ,,		
257.	75 ,, bright yellow ,,		0 4
258.	75 ,, yellow ,,		0 4
259.	75 ,, or'ge yellow ,,		0 6
260.	1p., brt. blue. (Type 16)		0 4
261.	1 ,, dark blue ,,		0 6
262.	1 ,, blue (Type 15)		1 0
263.	1 ,, grey-blue ,,		
264.	1 ,, dark blue ,,		1 6
265.	2 ,, brt. yel-grn. (Type 16)		0 6
266.	3 ,, red-brown ,,		0 6
267.	3 ,, brt. red-brn. ,,		0 6
268.	4 ,, bistre-grey ,,		0 6
269.	5 ,, grey-blue ,,		0 9
270.	5 ,, slate-blue ,,		0 9
271.	6 ,, grey-green ,,		1 0
272.	7 ,, ultramarine ,,		
273.	7 ,, pale ultram'ne,,		
274.	8 ,, ochre ,,		1 6
275.	9 ,, blue-green ,,		2 6
276.	9 ,, ,, (Type 15)		
277.	10 ,, lilac (Type 16)		1 0
278.	15 ,, orange ,,		
279.	20 ,, brt. olive-grn. ,,		4 0
280.	25 ,, rose ,,		5 0
281.	30 ,, olive-grn. (Type 15)		10 0
282.	40 ,, blue ,,		
283.	50 ,, bistre-grey (Type 16)		
284.	60 ,, green ,,		
285.	70 ,, bright yellow ,,		
286.	80 ,, brn-violet (Type 15)		
287.	90 ,, greenish-blk. (,, 16)		
288.	100 ,, rose (,, 15)		
289.	500 ,, orange (,, 15)		
290.	500 ,, dark orange (,, 15)		

*Very dangerous forgeries of the 50c., 5 and 10 pesos exist. They are lithographed and perf. 11½, and these features will serve to distinguish them from the genuine ones. They have been made to defraud the revenue, not collectors, and may be met with "genuine obliterations," if this phrase is permissible in the case of fiscals.

		UN. s. d.	USED. s. d.
13th February, 1891. Same type (14). Perf. 13 x 13½.			
291.	20 c'vos., red-brown		
292	20 ,, brt. red-brn.		
293.	20 ,, violet-brown		0 3
20th February, 1894. Same type (14)			
294.	1 c'vo., brt. red-brn.		
295.	2 ,, lilac ...		
296.	3 ,, green ...		
297.	4 ,, rose ...		
12th February, 1895. Same type (14).			
298.	30 c'vos., rose ...		
299.	30 ,, pale rose ...		
300.	40 ,, lilac ...		
301.	60 ,, green ...		
302.	70 ,, brown ...		
303	80 ,, slate-grey ...		
304.	90 ,, bright grn. ...		

Type 17.

		UN. s. d.	USED. s. d.
1st January, 1896. Similar type, dated. Perf. 13 x 13½. Type 17.			
305.	5 c'vos., brt. red-brn.		0 2
306.	5 ,, dark red-brn.		0 2
307.	5 ,, violet-brn.		0 2
308.	10 ,, pale ultram'ne.		
309.	20 ,, chocolate ...		
310.	20 ,, bistre ...		
311.	25 ,, bright green		
312.	30 ,, rose ...		
313.	40 ,, mauve ...		
314.	50 ,, brnish-or'ge.		0 9
315.	60 ,, green ...		
316.	70 ,, brown ...		
317.	75 ,, orange ...		
318.	80 ,, slate-grey ...		
319.	90 ,, green ...		
320.	1 peso grey-blue ...		
321.	2 ,, brt. yel-grn.		1 6
322.	3 ,, red-brown ...		
323.	4 ,, bistre-grey ...		
324.	5 ,, slate-blue ...		
325.	6 ,, grey-green ...		
326.	7 ,, pale ultram'ne		
327.	8 ,, ochre ...		
328.	9 ,, greenish-blue		
329.	10 ,, lilac ...		
330.	15 ,, orange ...		
331.	20 ,, brt. olive-grn.		
332.	25 ,, pale ,,		

*From 1897, there is a dated series for each year.

		UN. s. d.	USED. s. d.
333.	30 pesos pale-grey ...		
334.	40 ,, blue ...		
335.	50 ,, dark brown		
336.	60 ,, blue-green ...		
337.	70 ,, brown ...		
338.	80 ,, brown-violet		
339.	90 ,, grey ...		
340.	100 ,, blue-green ...		
340a.	500 ,, br'nish-red		
1st January, 1897*. Similar type, dated. Perf. 13 x 13½.			
341.	5 c'vos., violet-brn.		0 2
342.	5 ,, brt. violet-brn.		0 2
343.	10 ,, brt. ultram'ne.		0 6
344.	20 ,, chocolate ...		0 4
345.	25 ,, bright green		0 6
346.	30 ,, rose ...		
347.	40 ,, carmine-red		
348.	50 ,, yellow-brn.		0 9
349.	60 ,, green ...		
350.	70 ,, grey-bistre ...		
351.	75 ,, orange ...		
352.	80 ,, slate-grey ...		
353.	90 ,, green ...		
354.	1 peso dark blue ...		0 9
355.	2 ,, dark violet		
356.	3 ,, red-brown ...		
357.	4 ,, yel'sh-grey		
358.	5 ,, slate-blue ...		
359.	5 ,, dk. slate-blue		
360.	6 ,, grey-green ...		
361.	7 ,, ultramarine		
362.	8 ,, brown ...		
363.	9 ,, gr'nish-blue		
364.	10 ,, bluish-violet		
365.	15 ,, orange ...		
366.	20 ,, bright green		
367.	25 ,, vermilion ...		
368.	30 ,, brt. red-brn.		
369.	40 ,, grey-blue ...		
370.	50 ,, dark brown		
371	60 ,, blue-green		
372.	70 ,, brown ...		
373.	80 ,, rose-lilac ...		
374	90 ,, grey ...		
375.	100 ,, grey-green		
376.	500 ,, bright rose		
1st January, 1898. Similar type, dated. Perf. 13 x 13½.			
377	5 c'vos., red-brown ...	0 4	0 2
378.	10 ,, ultramarine		
379.	20 ,, chocolate ...		
380.	25 ,, green ...		
381.	30 ,, rose ...		
382.	40 ,, wine red ...		
383.	50 ,, pale red-brn		0 6
384.	60 ,, green ...		
385.	70 ,, brown ...		
386.	75 ,, orange ...		
387.	80 ,, slate-grey ...		
388	90 ,, yellow-green		
389.	1 peso blue ...		1 0
390.	2 ,, dark violet		
391.	3 ,, red-brown ...		
392.	4 ,, brown ...		
393.	5 ,, dark blue ...		
394.	6 ,, blue-green ...		
395.	7 ,, brt. ultram'ne.		
396.	8 ,, brown ...		

			UN. s. d.	USED. s. d.
397.	9 pesos,	greenish-blue		
398.	10 ,,	blue-violet		
399.	15 ,,	orange ...		
400.	20 ,,	olive-green		
401.	25 ,,	vermilion ...		
402.	30 ,,	brt. red-brn.		
403.	40 ,,	grey-blue ...		
404.	50 ,,	dark brown		
405.	60 ,,	blue-green ...		
406.	70 ,,	brown ...		
407.	80 ,,	rose-lilac ...		
408.	90 ,,	grey ...		
409.	100 ,,	dark green ...		
410.	200 ,,	rose ...		
411.	300 ,,	greenish-blue		
412.	400 ,,	brown-violet		
413.	500 ,,	bright rose ...		

Same type on thick paper.

414.	5 c'vos.,	red-brown ...		
415.	10 ,,	ultramarine		
416.	25 ,,	green ...		

1st January, 1899. Similar type, dated. Perf. 13 x 13½.

417.	5 c'vos.,	ultramarine		0 2
418.	10 ,,	chocolate ...		0 4
419.	20 ,,	green ...		0 6
420.	25 ,,	rose ...		0 6
421.	30 ,,	carmine-red		
422.	40 ,,	yellow-brown		
423.	50 ,,	blue-green ...		0 6
424.	60 ,,	brown ...		
425.	70 ,,	or'ge-yellow		
426.	75 ,,	slate ...		
427.	80 ,,	bright green		
428	90 ,,	bright blue		
429.	1 peso,	violet ...		
430.	2 ,,	red-brown ...		
431.	3 ,,	olive-brown		
432.	4 ,,	slate-blue ...		
433.	5 ,,	olive-green		
434.	6 ,,	ultramarine		
435.	7 ,,	olive-brown		
436.	8 ,,	greenish-blue		
437.	9 ,,	violet-blue ...		
438.	10 ,,	orange ...		
439.	15 ,,	olive-green		
440.	20 ,,	rose ...		
441.	25 ,,	violet brown		
442.	30 ,,	dark blue ...		
443.	40 peso,	chocolate ...		
444.	50 ,,	blue-green ...		
445.	60 ,,	brown ...		
446.	70 ,,	claret ...		
447.	80 ,,	slate ...		
448.	90 ,,	blue-green		
449.	100 ,,	rose ...		
450.	200 ,,	greenish-blue		
451.	300 ,,	brown-violet		
452.	400 ,,	rose ...		
453.	500 ,,	brown-violet		

1st January, 1900. Similar type, dated. Perf. 13 x 13½.

454.	5 c'vos.,	dark green ...		0 2
455.	10 ,,	slate-green		
456.	20 ,,	lake ...		
457.	25 ,,	ultramarine		
458.	30 ,,	brown ...		
459.	40 ,,	dark blue ...		
460.	50 ,,	dark brown		0 6
461.	60 ,,	?		
462.	70 ,,	?		
463.	75 ,,	?		
464.	80 ,,	?		
465.	90 ,,	?		
466.	1 peso,	brown-red		
467.	2 ,,	brown ...		
468.	3 ,,	slate ...		
469.	4 ,,	ultramarine		
470.	5 ,,	bistre ...		
471.	6 ,,	olive-green		
472.	7 ,,	dull blue ...		
473.	8 ,,	?		
474.	9 ,,	?		
475.	10 ,,	black ...		
476.	15 ,,	brown-red ...		
477.	20 ,,	solferino ...		
478.	25 ,,			
479.	30 ,,			
480.	40 ,,			
481.	50 ,,			
482.	60 ,,			
483.	70 ,,			
484.	80 ,,			
485.	90 ,,			
486.	100 ,,			
487.	200 ,,			
488.	300 ,,			
489.	400 ,,			
490.	500 ,,			

Type 18.

Type 19.

FOREIGN BILLS (Letras de Cambio).

1st January, 1878. Arms in oval, REPUBLICA ARGENTINA above, PRIMERA (SEGUNDA or TERCERA) de Cambio, and value below. Lithographed on white wove paper. The first, second and third of Exchange are arranged in the sheet in two vertical strips of three, the sheet containing 6 rows of 8 stamps*. Type 18.

(a) Rouletted 6½-14.

		FIRST		SECOND		THIRD	
		UNUSED	USED	UNUSED	USED	UNUSED	USED
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
491.	10 cents ftes., dark slate ..	2 6		2 6		2 6	
492.	25 ,, ultramarine ..						
493.	50 ,, bluish-green ..						
494.	75 ,, greenish-blue ..						
495.	1 peso fte., red-brown ..						
496.	1 ,, 50c, brown ..						
497.	2 ,, carmine ..						
498.	2 ,, 50c., lilac			10 0	4 0		
499.	3 ,, orange-red ..						
500.	3 ,, 50c., slate-blue						
501.	4 ,, rose				5 0		
502.	4 ,, 50c., bright green ..						
503.	5 ,, red			10 0	2 6		
504.	6 ,, greenish-grey ..						
505.	7 ,, dark violet ..						
506.	8 ,, ultramarine ..						
507.	9 ,, red						
508.	10 ,, green			25 0			
509.	15 ,, slate-blue						
510.	20 ,, violet						
511.	25 ,, grey						
512.	30 ,, orange-red ..						
513.	40 ,, orange						
514.	50 ,, dark brown ..			60 0			
515.	60 ,, brown						
516.	70 ,, mauve						
517.	80 ,, red						
518.	90 ,, solferino						
519.	100 ,, brown						
	(b) Perf. 13½.						
520.	25 cents ftes., bright blue ..	5 0		5 0			
521.	50 ,, blue-green ..						
522.	75 ,, greenish-blue ..						
523.	1 peso fte., red-brown						
524.	1 ,, 50c., brown						
525.	2 ,, carmine						
526.	5 ,, red						
527.	40 ,, orange				10 0		

July, 1884. Similar design to last, but smaller. Lithographed on white wove paper Perf. 11½. There are two settings of the stamps of this issue (1) 9 horizontal rows of 7 stamps, (2) 12 horizontal rows of 15 stamps. Type 19.

528.	10c. nac. blue			2 6	
529.	25 ,, olive-green	3 6		3 6	
530.	25 ,, grey-green			2 6	
531.	50 ,, red-brown				
532.	75 ,, orange-yellow				
533.	1 peso, grey-blue			3 6	
534.	1 ,, 50c. lilac-grey				
535.	2 ,, grey		10 0		
536.	2 ,, ,, yellow-brown				
537.	3 ,, greenish-grey			5 0	
538.	3 ,, ,, orange				
539.	4 ,, sepia				
540	4 ,, ,, blue				
541.	5 ,, grey-green			5 0	
542.	6 ,, red-brown				
543.	6 ,, grey-brown				

*Proofs of these stamps exist, in blue and brown on white card.

		FIRST		SECOND		THIRD	
		UNUSED	USED	UNUSED	USED	UNUSED	USED
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
544.	7 peso, orange						
545.	8 ,, grey-lilac						
546.	9 ,, rose			25 0	15 0		
547.	10 ,, orange						
548.	25 ,, dark olive						

1885? With modification of figures of value 0.10 in place of 10.

549. 10c. nac. blue. ... ...

1st January, 1887. Same type as the "Documents" series for this year, with the addition of the inscription 1ª, (2ª or 3ª) DE CAMBIO above. White wove paper. Imperf.

550. 25 centavos, green ... ...

As last, but surcharged in black, 1, 2, or 3 on the first, second and third of exchange respectively.

551.	10 centavos, sky-blue						
552.	10 ,, ultramarine						
553.	25 ,, yellow-green ...		0 4		0 3		
554.	25 ,, bright-green ...						
555.	50 ,, reddish-brown ...		0 6		0 3	1 6	1 0
556.	75 ,, yellow		0 4		0 3		1 0
557.	75 ,, orange		0 4		0 3		
558.	1 peso, sky-blue		0 6		0 4		
559.	1 ,, blue				0 4		
560.	2 ,, yellow-green	1 6	0 9		0 6		
561.	3 ,, red-brown		1 0		1 0		
562.	4 ,, bright red-brown ...		1 6		1 0		
563.	5 ,, sky-blue				2 0		
564.	6 ,, red-brown		2 6		2 0		
565.	7 ,, ultramarine				3 0		
566.	8 ,, ochre						
567.	9 ,, sky-blue						
568.	10 ,, brown-lilac				4 0		
569.	15 ,, brownish-orange ...						
570.	20 ,, red-brown						
571.	25 ,, pale carmine						
572.	30 ,, olive-green						
573.	40 ,, blue						
574.	50 ,, brown-lilac						
575.	60 ,, blue-green						
576.	70 ,, red						
577.	80 ,, blue						
578.	90 ,, brown						
579.	100 ,, carmine				10 0		

Varieties: Second of Exchange with surcharge figure 2 in another type, the tail of the 2 being more curly and thicker.

580. 25 cent., bright green ... ...

Third of Exchange surcharged "1" in error and corrected by second surcharge "3" on the 1.

581. 50 cent., red-brown ... ...

1st January 1888. Head of Mercury to left. Label above PRIMERA (SEGUNDA or TERCERA) and value in tablet below. Perf 13 x 13½. Type 20.

Type 20.

		FIRST				SECOND				THIRD			
		UNUSED		USED		UNUSED		USED		UNUSED		USED	
		s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
582.	25 centavos, yellow-green ...	0	6	0	2	0	4	0	1			0	4
583.	50 ,, red-brown ...	0	6	0	2	0	6	0	1			0	6
584.	75 ,, yellow			0	4	0	6	0	1			0	6
585.	75 ,, orange			0	4	0	9	0	1			0	6
586.	75 ,, bright orange ...			0	4	0	9	0	2				
587.	1 peso, bright blue	0	9	0	2	0	9	0	2			0	9
588.	1 ,, dark blue	0	9	0	2			0	2			0	9
589.	2 ,, yellow-green			0	3	1	0	0	2			1	0
590.	3 ,, chesnut	1	6	0	6			0	4			1	6
591.	4 ,, brown			0	6	2	0	0	6			1	6
592.	5 ,, slate-blue			0	9	2	6	0	6			2	6
593.	6 ,, grey-green			0	9			0	6				
594.	7 ,, ultramarine					3	0	0	9			3	6
595.	8 ,, ochre			1	6	3	0	1	0				
596.	9 ,, bright green			10	0								
597.	9 ,, bluish-green							10	0				
598.	10 ,, lilac-brown			1	6			1	0				
599.	15 ,, orange			7	6			7	6				
600.	20 ,, olive-green			2	6			2	6				
601.	25 ,, rose							4	0				
602.	30 ,, olive												
603.	40 ,, blue												
604.	50 ,, grey												
605.	60 ,, blue-green												
606.	70 ,, yellow												
607.	80 ,, violet-brown												
608.	90 ,, dark olive												
609.	100 ,, pale rose												
	1st January, 1897. Same type etc. as last, but dated.												
610.	25 centavos, bright green ...							0	6				
611.	50 ,, yellow-brown ...			0	4			0	4				
612.	75 ,, orange ...			0	6			0	6				
613.	1 peso, dark blue												
614.	2 ,, dark violet												
615.	3 ,, red-brown												
616.	4 ,, yellowish-grey												
617.	5 ,, slate-blue												
618.	6 ,, grey-green												
619.	7 ,, ultramarine												
620.	8 ,, brown												
621.	9 ,, greenish-blue												
622.	10 ,, bluish-violet												
623.	15 ,, orange												
624.	20 ,, bright green												
625.	25 ,, vermilion												
626.	30 ,, red-brown												
627.	40 ,, grey-blue												
628.	50 ,, dark brown												
	1st January. 1898. Same type, etc., dated.												
629.	25 centavos, green							0	3			0	
630.	50 ,, pale red-brown ...			0	4			0	3				
631.	75 ,, orange			0	6			0	3			0	9
632.	1 peso, blue							0	6				
633.	2 ,, dark violet							0	6				
634.	3 ,, red-brown							0	9				
635.	4 ,, brown							0	9				
636.	5 ,, dark blue			1	6			1	0				
637.	6 ,, blue-green							1	0				
638.	7 ,, ultramarine							2	6				
639.	8 ,, brown							1	6				
640.	9 ,, greenish-blue							2	6				
641.	10 ,, blue-violet							1	6				
642.	15 ,, orange							4	0				
643.	20 ,, olive-green												
644.	25 ,, vermilion												
645.	30 ,, red-brown												

		FIRST				SECOND				THIRD			
		UNUSED		USED		UNUSED		USED		UNUSED		USED	
		s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
646.	40 pesos, grey-blue												
647.	50 ,, dark brown												
1st January, 1899. Same type, etc., but dated.													
648.	25 centavos, rose							0	4	0	9		
649.	50 ,, blue-green							0	6	1	0		
650.	75 ,, slate							0	6				
651.	1 peso, violet												
652.	2 ,, red-brown							0	9				
653.	3 ,, olive-brown							0	9				
654.	4 ,, slate-blue							1	0				
655.	5 ,, olive-green							1	0				
656.	6 ,, ultramarine							1	0				
657.	7 ,, olive-brown												
658.	8 ,, greenish-blue												
659.	9 ,, violet-blue												
660.	10 ,, orange							2	6				
661.	15 ,, olive-green												
662.	20 ,, rose												
663.	25 ,, violet-brown												
664.	30 ,, dark blue												
665.	40 ,, chocolate												
666.	50 ,, blue-green												
1st January, 1900. Same type, etc., dated.													
667.	25 centavos, ultramarine ...												
668.	50 ,, dark brown												
669.	75 ,, ?												
670.	1 peso, brown-red												
671	2 ,, brown												
672.	3 ,, slate												
673.	4 ,, ultramarine												
674.	5 ,, bistre												
675.	6 ,, olive-green												
676.	7 ,, dull-blue												
677.	8 ,, ?												
678.	9 ,, ?												
679.	10 ,, black												
680.	15 ,, brown-red												
681.	20 ,, magenta												
682.	25 ,, ?												
683.	30 ,, ?												
684.	40 ,, ?												
685.	50 ,, ?												

HAT TAX.

17th Sept. 1898. The stamps for packets of Tobacco of 1896 and 1898 with carmine or black sucharge, **Valor Habilitado,** value and **Ley 3699** in 3 lines on the 4½c., and 45c., **Valor Habilitado, Ley 3699** in 2 lines on the 1 peso.

(a) Perf 11½. Carmine surcharge.

		UN.		USED.	
		s.	d.	s.	d.
686.	30 cent., on 4½c., black				
687	60 cent., on 45c., red-brown (var. 1 of "45")	12	6	5	0
687a.	60 cent., on 45c., red-brown (var. 2 of "45")				
688.	1 peso on 1p., green				

Black sucharge.

689.	1.20 peso on 1.60 peso, red-violet ...				

(b) Perf. 12. Carmine surcharge.

690.	60 centavos, on 45c., red-brown ...				
691.	1 peso on 1p., green				

Type 21.

3rd October, 1898. Head of Mercury to left, in double circle, inscribed REPUBLICA ARGENTINA, IMPUESTOS INTERNOS. Value below. White wove paper. Perf 13 x 13½. Type 21.

		UN.		USED.	
		s.	d.	s.	d.
692.	30 centavos, chocolate			2	6
693.	60 ,, blue-black			3	6
694.	1 peso, brown ...				
695.	120 centavos, greenish-black				

	UN s. d.	USED. s. d
18th May, 1899. Same as last.		
696. 30 centavos, red ...	4 0	4 0
697. 60 ,, ,, ...	4 0	4 0
698. 1 peso, ,, ...		
699. 120 centavos, ,, ...		

INSURANCE (Seguro).

1900 ? Stamps of the Document set for this year surcharged SEGURO in large red Roman caps 27 x 6 mm.*

700. 5 cents., dark green ?
701. 10 ,, slate green
702. 20 lake ? ...
703. 25 ultramarine ?
704. 30 brown ? ...
705. 40 ,, dark blue ...
706. 50 ,, dark brown
707. 1 peso, brown red ...
708. 5 ,, bistre ...

MATCHES.

1. Wax Matches.

1st December, 1891. Head of Mercury to left. Value in label below. White wove paper.

(A.) HOME MANUFACTURE. Type 22.

(a) Imperf.
709. Medio cent., grey ...
710. 1 ,, grey ... 0 4
711. 1 ,, black ... 0 4
712. Medio cent., ul'marine
713. 1 ,, ,, 0 2
713a. 1 ,, pale red

Type 22.

(b) Perf. 11½ horizontally, imperf. vertically.
(1) Thick paper.
714. Medio cent., grey-black
715. 1 ,, grey ... 0 6
716. 1 ,, black ... 0 6
717. 1 ,, ul'marine
(2) Thin paper.
718. 1 cent., grey ... 0 9
719. 1 ,, black ... 0 9
(c) Perf. 11½.
720. 1 cent., ultramarine ...

(B.) IMPORTATIONS

Same design, but value UN CENTAVO instead of 1 CENTAVO

(a) Imperf.
721. UN cent., red. 0 6
(b) Perf. 11½ horizontally, imperf. vertically.
722. UN cent., red.

*We have only seen the 10, 40 and 50 cent. and the 1 and 5 pesos.

	UN. s. d.	USED. s. d
(c) Perf. 11½.		
723. UN cent., red.		
1893. Same design as last, for *imported* matches.		
(a) Imperf.		
724. UN cent., grey ...		
725. UN ,, black ...		
(b) Perf. 11½ horizontally, imperf. vertically.		
726. UN cent., black ...	0 9	
(c) Perf. 11½.		
727. UN cent., black ...		

Type 23.

1895. Similar design, but inscription round Head of Mercury larger. Value in block letters. Type 23.

(A.) HOME MANUFACTURE.

(a) Imperf.
728. UN cent., black ...
(b) Perf. 11½ horizontally, imperf vertically.
729. UN cent., black 0 9

(B.) IMPORTATIONS.

(a) Imperf.
730. UN cent., red ...
(b) Perf. 11½ horizontally, imperf. vertically.
731. UN cent., red ...
(c) Perf. 11½.
732. UN cent., red ...

2. Wooden Matches.

1st March, 1893. Same design as the stamps for wax matches (Type 22).

(A.) HOME MANUFACTURE.

Imperf.
733. UN CUARTO cent., yellow-green ... ...
734. UN CUARTO cent. green
735. ,, ,, blue-green ... ...

(B.) IMPORTATIONS.

(a) Imperf.
736. UN CUARTO cent., red 0 2
(b) Perf 11½.
737. UN CUARTO cent., red

1895. Same design as the stamps for wax matches. Type 23. Imperf.

IMPORTATIONS.

738. CUARTO centavo, red 0 4

MEDICINE.

1st January, 1895. Double lozenge-shaped stamp, Arms in oval. No. 1 with three figures 5 is used by the doctor and No. 2 with the pair figures 2 by the chemist as a control. Perf. 13. Type 24

739. 5 centavo, black ...

		UN. s. d.	USED. s. d.

Type 24.

PATENTS.

1st. January, 1898. Type somewhat similar to the Consular Service issue of 1897. Dated. Perf. 13½. Type 25.

740.	1 peso, black			...	
741.	2	"	"	...	
742.	3	"	"	...	
743.	4	"	"	...	
744.	5	"	"	...	
745.	6	"	"	...	
746.	7	"	"	...	
747.	8	"	"	...	
748.	9	"	"	...	
749.	10	"	"	...	
750.	15	"	"	...	
751.	20	"	"	...	
752.	25	"	"	...	
753.	30	"	"	...	
754.	50	"	"	...	
755.	100	"	"	...	

Type 25.

1st January, 1899. Type, etc., as last. Dated.

756.	1 peso, black			...		
757.	2	"	"	...		
758.	3	"	"	...		
759.	4	"	"	...		
760.	5	"	"	...	15	0
761.	6	"	"	...		
762.	7	"	"	...		
763.	8	"	"	...		
764.	9	"	"	...		
765.	10	"	"	...		
766.	15 pesos, black			...		
767.	20	"	"	...		
768.	25	"	"	...		
769.	30	"	"	...		
770.	50	"	"	...		
771.	100	"	"	...		

PLAYING CARDS. (Naipes.)

20th May, 1896. Head of Mercury to left, in circle, with surrounding band inscribed Ley de Agosto 2 de 1895—Impuestos Internos. REPUBLICA ARGENTINA on label above, and NAIPES below. Imperf. Type 26 (without surcharge).

Type 26.

(A.) HOME MANUFACTURE.

772. Value not indicated, black

(B.) IMPORTATIONS.

773. Value not indicated, red
774. " " " perf. 11½. ... ...

June 1896. Same design, etc.,

HOME MANUFACTURE

775. Value not indicated, blue
776. Value not indicated, dark-blue ... ...

15th September, 1896. The same stamps, surcharged XV—SET. Type 26.

(A.) HOME MANUFACTURE,

777. Value not indicated, black, green surcharge
778. Value not indicated, blue, green surcharge

(B.) IMPORTATIONS

779. Value not indicated, red, green surcharge ... 4 0 4 0
780. Value not indicated, violet surcharge ...

12th April, 1899. Band, 249 mm. x 25 mm, with 6 panels.

		UN. s. d.	USED. s. d.
781.	1⅜ pesos, black (red control ...	...	
	(B.) IMPORTATIONS		
782.	3⅜ pesos, red (black control ...	...	

TOBACCOS.

1. Adicional.

26 June, 1899. Small square stamp, with Head of Mercury to left in double circle inscribed VALOR ADICIONAL TABACOS IMPORTADOS. Value below. Imperf. Type 27.

Type 27.

(A.) HOME MANUFACTURE

783. ¼ cent., black ...
784. ½ ,, ,, ...
785. 1 ,, ,, ...
786. 2 ,, ,, ...
787. 3 ,, ,, ...
788. 5 ,, ,, ...

Type 28.

		UN. s. d.	USED. s. d.
	(B.) IMPORTATIONS.		
789.	¼ cent., red ...		
790.	½ ,, ,, ...		
791.	1 ,, ,, ...		
792.	2 ,, ,, ...		
793.	3 ,, ,, ...		
794.	5 ,, ,, ...	1 6	

2. Cigarettes.

15th Sept., 1895. Band with Head of Mercury in circle between two ornamental labels bearing the words IMPUESTOS INTERNOS—Value at each end in tablet. White wove paper. Type 28.

(a) Imperf.

795. 1 cent., grey-black ...
796. 3 ,, ,, ...
797. 5 ,, ,, ...
798. 7 ,, ,, ...
799. 10 ,, ,, ...
800. 15 ,, ,, ...
801. 20 ,, ,, ...

Variety: With small A in CENTAVOS in right hand label.

802. 5 cent., grey-black ...

(b) Perf. 11½.

803. 1 ,, grey-black ...
804. 3 ,, ,, ...
805. 5 ,, ,, ...

January, 1896. Head of Mercury to left in circle. Scrolls bearing the words "Ley de Agosto 2 de 1895" above and "Impuestos Internos" below. Label with R.A. in fancy caps. at top of stamp. Value in tablet below. White wove paper. Type 29.

Type 29.

(a) Imperf.				
806.	1 cent., black ...	0 6	0 6
807.	3 ,, red ...	0 6	0 6
808.	5 ,, blue ...	0 9	0 9
809	5 ,, dark-blue ...		
810.	7 ,, blue-green ...		
811.	10 ,, brown-violet	0 6	0 6
812.	15 ,, chocolate ...		
813.	20 ,, bright green		
(b) Perf. 11½.			
814.	3 cent., red ...	1 0	1 0
815.	5 ,, blue ...		
816.	5 ,, dark-blue ...		
817.	7 ,, blue-green ...		

October, 1897-98. Head of Mercury to left in circle, below small label with inscription "Ley de Agosto 2 de 1895." "Impuestos

		UN. s.	UN. d.	USED. s.	USED. d.

Internos " on scrolls below circle. " Repubca Argentina " on fancy label at top of stamp and value at bottom. White wove paper. Type 30.

Type 30.

(a) Imperf.

818.	1 cent.,	grey-black ...				
819.	3 ,,	blue-green ...				
820.	4 ,,	slate-grey (1898)				
821.	5 ,,	blue ...	0	6	0	6
822.	6 ,,	red-brown (1898)	1	6	1	6
823.	7 ,,	red ...				
824	25 ,,	ultramarine (1898)				

Value prepared but not issued :

825	10 cents.,	pale-violet				

(b) Perf, 11½.

826	1 cent.,	grey-black ...				
827.	3 ,,	blue-green ...				
828.	5 ,,	blue ...				
829.	7 ,,	red ...	1	0	1	0

March, 1899. Band, 127mm., with 4 panels. Imperf.

(A.) HOME MANUFACTURE.

830.	3 cent.,	blue-green	
831.	4 ,,	slate-grey	...
832.	5 ,,	blue	...
833.	6 ,,	red-brown	...
834.	7 ,,	brown	...
835.	10 ,,	dark violet	...

(B.) IMPORTATIONS.

836.	7 cent.,	red	...
837.	10 ,,	,,	...
838.	15 ,,	,,	...
839.	20 ,,	,,	...
840.	25 ,,	,,	...

April—May 1899. Stamps and bands for cigarettes of home manufacture surcharged *Habilitado* PARA IMPORTATION in 3 lines, in violet or blue. The surcharge extends across two or three stamps.

(a) Stamps of 1898.

841.	4 cent.,	slate	...
842.	6 ,,	red-brown	...

(b) Bands of 1899.

843.	7 cent.,	brown	...
844.	10 ,,	dark violet	...

		UN. s.	UN. d.	USED. s.	USED. d.

3. Cigars.

15th. Sept., 1895. Small stamps, with Head of Mercury in circle and figure of value below. White wove paper. Similar to Type 31.

(1) Without dashes before or after figure of value.

(a) Imperf.

845.	0,002 cent.,	bright red-brown ...				
846.	0,0025 cent.,	violet ...				
847.	0,01 ,,	yellow-green				
848.	0,025 ,,	blue ...				
849.	0,04 ,,	yellow-br'n				
850.	0,05 ,,	violet-br'n				
851.	0,06 ,,	brown ...	1	0	1	0
852.	0,08 ,,	blue ...	1	6		
853.	0,10 ,,	pale ult'mne				
854.	0,15 ,,	red ...	2	6		
855.	0,20 ,,	blue-green	2	6	2	6

(b) Perf.

856.	0,025 ,,	grey-blue	
857.	0,04 ,,	yellow-br'n	
858.	0,05 ,,	violet-br'n	

Variety : No comma after first zero.

859.	0 025 cent.,	grey-blue	
860.	0 20 ,,	blue-gr'n	

(2) With dash before and after figure of value. Type 31.

Type 31.

(a) Imperf.

861.	—0,002— cent.,	bright red-brown ...				
862.	—0,0025— cent.,	violet	0	9	0	9
863.	—0,01— ,,	yellow-gr'n	0	9	0	9
864.	—0,025— ,,	blue				
865.	—0,04— ,,	yellow-brown				

(b) Perf.

866.	—0,0025— cent.,	violet	
867.	—0,01— ,,	yellow green	

(c) Perf. 11½ horizontally, imperf vertically.

868.	—0,0025— cent.,	violet	
869.	—0,01— ,,	yellow-gr'n	

A number of minor varieties of these stamps exist, the following are the most noticeable:—

870.	-- , 025 in place of —0,0025—	...
871.	—0, 025 in place of —0,0025—	...
872.	—0,0025 without dash after	...
873.	0,0025— without dash before	...
874.	—0 0025 comma after zero missing	...
875.	—0,01 no dash after	
876.	0,01— no dash before	

		UN. s. d.	USED. s. d.
877.	—0,025 no dash after		
878.	0,025— no dash before		
879.	—0,04 no dash after ...		

Jan. 1896. Small oblong octagonal stamp, with figures of value in circle at sides. "Centavos" in centre, and "Impuestos" above and "Internos" below. White wove paper. Imperf. Type 32.

Type 32.

880.	1/5 cent., red-brown			
881.	½ ,, brown-lilac			
882.	¾ ,, purple-brown			
883.	1 ,, blue-green	0	3	0 3
884.	2½ ,, indigo ...			

The following values were prepared but not issued :—

885.	4 cent., yellow-brown	
886.	5 ,, chocolate	
887.	6 ,, dark red-brown	
888.	10 ,, ultramarine	
889.	15 ,, carmine ...	
890.	20 ,, blue-green ...	

4. Cigars in boxes or packets.

15th Sept., 1895. Band 85 x 17 mm., with Head of Mercury in circle in centre, with small ornament on each side, repeated at each end of the band. IMPUESTOS on right, INTERNOS on left, both separated from CENTAVOS above and figure of value below by two bars of arabesque ornamentations. White wove paper, Imperf.

891.	1 cent., black			...
892.	1.25 ,,	,,		...
893.	5 ,,	,,		...
894.	6.25 ,,	,,		...
895.	10 ,,	,,		...
896.	12.5 ,,	,,		...
897.	20 ,,	,,		...
898	25 ,,	,,		...
899.	30 ,,	,,		...
900.	40 ,,	,,		...
901.	50 ,,	,,		...
902.	62.5 ,,	,,		...
903.	75 ,,	,,		...
904.	1 pesos *(sic)* red			...
905.	1.25 ,,	,,		...
906.	1.50 ,,	,,		...
907.	2 ,,	,,		...
908.	2.50 ,,	,,		...
909.	3 ,,	,,		...
910.	3.75 ,,	,,		...
911.	4 ,,	,,		...
912.	5 ,,	,,		...
913.	7.50 ,,	,,		...
914.	10 ,,	,,		...

Errors* :

"CENTAVOSS" instead of CENTAVOS on left hand side.

915.	1 cent., black		...

*Other minor varieties exist.

		UN. s. d.	USED. s. d.
916.	The scroll work below "Impuestos" inverted 5 cent., black ...		

January 1896, and August 1898. Long rect., with Head of Mercury in circle in centre REPUBLICA ARGENTINA in curved label above and value below. White wove paper. Imperf Type 33.

Type 33.

917.	1 cent, black ...	0	6	
918.	1½ ,, blue-green ...			
919.	2 ,, black (1898)	0	9	
920.	5 ,, ultramarine			
921.	6½ ,, dark red-brown			
922.	10 cent., red ...			
923.	12½ ,, mauve ...			
924.	20 ,, green ...			
925.	25 ,, red-brown ...			
926.	30 ,, brown ...			
927.	40 ,, slate ...			
928.	50 ,, lilac ...			
929.	60 ,, blue-gr'n (1898)			
930.	62½ ,, chocolate ...			
931.	70 ,, carmine (1898)			
932.	80 ,, slate (1898) ...			
933.	90 ,, red-brown (1898)			
934.	1 pesos *(sic)* blue ...			
935.	1 ,, red (1898) ...	1	6	1 6
936.	1.25 ,, green ...			
937.	1,50 ,, green ...			
938.	2 ,, blue ...			
939.	2 50 ,, green ...			
940.	3 ,, blue ...			
941.	3.75 ,, bright green			
942.	4 ,, blue ...			
943.	5 ,, blue ...			
944.	10 ,, blue ...			

UN. USED.
s. d. s. d.

The following values were prepared but not issued.

945. 70 centavos, sepia ...
946. 7.50 pesos, green ...

March 1899. Long bands, with 5 panels, bearing (1) Value, (2) Head of Mercury to left, (3) name of manufacturer or importer, (4) No. of cigars, (3) Ley de impuestos internos No. 3745.

A. HOME MANUFACTURE.

For 5 cigars.

947. 2 cent., red-brown ...
948. 5 ,, ,, ...
949. 10 ,, ,, ...

For 10 cigars.

950. 10 cent., blue ...
951. 20 ,, ,, ...
952. 40 ,, ,, ...

For 25 cigars.

953. 25 cent,, red-brown ...
954. 50 ,, ,, ...
955. 1 peso ,, ...

For 50 cigars.

956. 50 cent., ultramarine
957. 1 peso, ,, ...
958. 2 ,, ,, ...

For 100 cigars.

959. 1 peso, green ...
960. 2 ,, dark-green ...

B. IMPORTATIONS.

For 10 cigars.

961. 20 cent., red ...
962. 40 ,, ,, ...
963. 2 p. 50 cts., red ...
964. 3 p ,, ...

For 25 cigars.

965. 25 cent , red ...
966. 50 ,, ,, ...
967. 1 peso ,, ...
968. 1 ,, 50c., red ...
969. 1 ,, 75c. ,, ...
970. 2 ,, ,, ...
971. 2 ,, 50c. ,, ...
972. 3 ,, ,, ...
973. 4 ,, 50c. ,, ...
974. 6 ,, 25c ,, ...
975. 7 ,, 50c. ,, ...

For 50 cigars.

976. 1 peso. red ...
977. 2 ,, ,, ...
978. 3 ,, ,, ...
979. 3 ,, 50c., red ...
980. 4 ,, ,, ...
981. 5 ,, ,, ...
982. 6 ,, ,, ...

For 100 cigars.

983. 1 peso, red ...
984. 2 ,, ,, ...
985. 4 ,, ,, ...
986. 6 ,, ,, ...
987. 7 ,, ,, ...
988. 8 ,, ,, ...

UN. USED.
s. d. s d.

April, May, 1899. The above stamps and bands surcharged "*Habilitado* PARA IMPORTACION."

(a) Stamps of 1896-1898, with violet surcharge.

989. 30 centavos, brown ...
990. 50 ,, lilac ...
991. 80 ,, slate ...
992. 1 peso, blue ...
993. 1 ,, red ...
994. 2 ,, blue ...
995. 3 ,, ,, ...
996. 5 ,, ,, ...

(b) Ditto, with blue surcharge.

997. 30 centavos, brown ...
998. 50 ,, lilac ...
999. 80 ,, slate ...
1000. 1 peso, blue ...
1001. 1 ,, red ...
1002. 2 ,, blue ...
1003. 3 ,, ,, ...
1004. 5 ,, ,, ...

(c) Bands of 1899.

For 25 cigars.

1005. 25 centavos, red-brown (violet sur.) ...
1006. 25 centavos, red-brown (blue sur.) ...
1007. 25 centavos, red-brown (red sur.)

For 50 cigars.

1008. 50 centavos, ultramarine (violet sur.) ...
1009. 50 centavos, ultramarine (blue sur.) ...
1010. 50 centavos, ultramarine (red sur.) ...

5. Tobacco in Packets.

15th Sept., 1895. Bands, with Head of Mercury in circle, in centre. IMPUESTOS on right, INTERNOS on left, both enclosed within ornamental framework. The band is framed with ornamental work of the same character. CENTAVOS above central head of Mercury and figure of value below.

A. First Setting,* bands 263—264 mm , in size, 16 arabesques in frame from right of figure of value to corner of frame of the band.

Var. 1. With white space on each side of figure of value.

Var. 2. Without white space on each side of figure of value.

Var 3. Without white space on each side of figure of value, but the arabesque which closes the space is of different design to that of Var. 2.

1011. 2 cent'vs., black. Var. 1
1012. 3 ,, ,, Var. 1
1013. 3 ,, ,, Var. 2
1014 5 ,, ,, Var. 1
1015. 6 ,, ,, Var. 1
1016. 6 ,, ,, Var. 2
1017 7.5 ,, ,, Var 1
1018. 7.5 ,, ,, Var. 2
1019. 10 ,, ,, Var 1
1020. 10 ,, ,, Var. 2

* Besides the 3 chief varieties mentioned there are numerous minor errors in the ornamental frame of the bands.

		UN s. d.	USED s. d.
1021.	12,5 cntvs., black. Var. 3		
1022.	15 ,, ,, Var. 1		
1023.	15 ,, ,, Var. 3		
1024.	17,5 ,, ,, Var. 1		
1025.	20 ,, ,, Var. 1		
1026.	20 ,, ,, Var. 2		
1027.	22,5 ,, ,, Var. 2		
1028.	25 ,, ,, Var. 1		
1029.	25 ,, ,, Var. 3		
1030.	27,5 ,, ,, Var. 2		
1031.	30 ,, ,, Var. 2		
1032	32,5 ,, ,, Var. 2		
1033.	35 ,, ,, Var. 3		
1034.	37,5 ,, ,, Var. 3		
1035.	40 ,, ,, Var. 3		
1036.	42,5 ,, ,, Var. 2		
1037.	45 ,, ,, Var. 3		
1038.	50 ,, ,, Var. 1		
1039.	50 ,, ,, Var. 2		
1040.	55 ,, ,, Var. 3		
1041.	60 ,, ,, Var. 3		
1042.	62,5 ,, ,, Var. 2		
1043.	62,5 ,, ,, Var. 3		
1044.	65 ,, ,, Var. 3		
1045.	70 ,, ,, Var. 3		
1046.	75 ,, ,, Var. 3		
1047.	80 ,, ,, Var. 3		
1048.	85 ,, ,, Var. 3		
1049.	87,5 ,, ,, Var. 2		
1050.	90 ,, ,, Var. 3		
1051.	1 peso, red Var 1		
1052.	1·125 peso, red Var. 1		
1053.	1·50 ,, ,, Var. 1		
1054.	1·75 ,, ,, Var. 1		
1055.	2 ,, ,, Var. 1		
1056.	2·125 ,, ,, Var. 1		

B. Second Setting, bands 258-260 mm. in size, 15 arabesques in frame from right of figure of value to corner of frame of the band.

1057.	2 centavos, black	...	
1058.	3 ,, ,,	...	
1059.	4 ,, ,,	...	
1060.	5 ,, ,,	...	
1061	7,5 ,, ,,	...	
1062.	10 ,, ,,	...	
1063	12,5 ,, ,,	...	
1064.	17,5 ,, ,,	...	
1065	50 ,, ,,	...	
1066.	75 ,, ,,	...	
1067.	1·25 peso, red	...	
1068	1·375 ,, ,,	...	
1069.	1 625 peso, red	...	
1070.	1·875 ,, ,,	...	
1071.	2.25 ,, ,,	...	

1895. Head of Mercury in circle, in ornamented square frame. White wove paper. Type 34.

(a) Imperf

1072.	2 cent., blue	...	
1073	3 ,, black	...	0 4
1073a.	4½ ,, black	...	
1074.	5 ,, rose	...	0 6
1075.	7½ ,, blue	...	
1076.	10 ,, orange	...	
1077.	20 ,, ?	...	
1078.	20 ,, ?	...	
	(Var. Curly top to "2" of 20)		
1079.	22½ cent., red-brown		

Type 24.

1080.	22½ cent., red-brown (Var. fig. 2s with closed tops)		
1081.	40 cent., green ...		5 0
1082.	40 cent., green (Var. fig. 4 badly shaped) ...		
1083.	45 cent., red-brown		
1084.	45 cents., red-brown (Var. fig. 45 badly shaped)		

(b) Perf. 11½.

1085.	22½ c., red-brown Var. 1		
1086.	22½ ,, ,, Var. 2		
1087.	45 ,, ,, Var. 1		
1088.	45 ,, ,, Var. 2		

1895. Large Head of Mercury in circular band. Type 35. White wove paper.

Type 35.

(a) Imperf.

1089.	4½ cent., black	...	
1090.	10 ,, ,, (Var. fig. —10—)	...	0 4
1091.	10 cent., black (Var. Type 35)	...	
1092.	50 cent., blue	...	1 0
1093.	1 pesos (*sic*) green	...	

(b) Perf. 11½.

1094.	4½ cent., black	...	

Map of the ARGENTINE REPUBLIC, showing **Provinces** and **Municipalities** which issue fiscals.

PROVINCES OF THE ARGENTINE REPUBLIC.

BUENOS AYRES.

(For the **Municipality** see under MUNICIPALITIES)

DOCUMENTS AND FOREIGN BILLS.

12th April, 1869.* Head of Liberty in oval, long rect., dated 1869. White wove paper. Perf 12. Type 36.

		UN. s. d.	USED. s. d.
(a) Date and value in violet blue.			
1.	3 pesos, green and rose	10 0	7 6
2.	5 ,, ,,		12 6
3.	10 ,, ,,		15 0
4.	15 ,, ,,		20 0
5.	20 ,, ,,		
6.	30 ,, ,,		
7.	40 ,, ,,		
8.	45 ,, ,,		
9.	50 ,, ,,		
10.	60 ,, ,,		
11.	70 ,, ,,		
12.	75 ,, ,,		
13.	80 ,, ,,		
14.	90 ,, ,,		
(b) Date and value in vermilion.			
15.	100 p., orange & green		
16.	105 ,, ,,		
17.	120 ,, ,,		
18.	135 ,, ,,		
19.	150 ,, ,,		
20.	200 ,, ,,		
21.	225 ,, ,,		
22.	250 ,, ,,		
23.	300 ,, ,,		
24.	375 ,, ,,		
25.	400 ,, ,,		
26.	450 ,, ,,		
27.	500 ,, ,,		
28.	600 ,, ,,		
29.	750 ,, ,,		
Proofs, without surcharge of date and value.			
30.	— green & rose, p. 12		
31.	— ,, imperf.		
32.	— deep blue & yellow		
Proof, with date.			
33.	000 pesos, orange and green, imperf ...		

Type 36

Type 37.

FOREIGN BILLS.

(Payable abroad.)

1st February, 1876. Figure of Rivadavia to right. Surcharged in red PRIMERA (SEGUNDA or TERCERA) DE CAMBIO. Perf. 12. Type 37.

		FIRST		SECOND		THIRD	
		UNUSED s. d.	USED s. d.	UNUSED s. d.	USED s. d.	UNUSED s. d.	USED s. d.
34.	1 pesos, lilac and red						
35	2 ,, blue and red						
36.	3 ,, ,, ...		10 0				
37.	4 ,, ,, ...						
38.	5 ,, ,, ...		10 0				
39.	6 ,, ,, ...						
40.	7 ,, ,, ...						
41.	8 ,, ,, ...						
42.	9 ,, ,, ...						
43.	10 ,, ,, ...						
44.	20 ,, blue-green and red ...				10 0		
45.	30 ,, ,, ...		5 0		6 0		
46.	40 ,, ,, ...		7 6		8 6		
47.	50 ,, ,, ...		5 0		7 6		

*These Stamps were withdrawn in July 1869.

				FIRST				SECOND				THIRD			
				UNUSED		USED		UNUSED		USED		UNUSED		USED	
				s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
48.	60 pesos, blue-green and red		...							25	0				
49.	70 ,, ,,		...			7	6			10	0				
50.	80 ,, ,,		...			20	0			25	0				
51.	90 ,, ,,		...							30	0				
52.	100 ,, ,,		...			20	0			25	0				
53.	150 ,, brown and red		...			2	6			3	6				
54.	200 ,, ,,		...			5	0			5	0				
55.	250 ,, ,,		...			4	0			5	0				
56.	300 ,, ,,		...												
57.	400 ,, ,,		...			15	0								
58.	500 ,, ,,		...												
59.	600 ,, ,,		...												
60.	700 ,, ,,		...												
61.	800 ,, ,,		...												
62.	900 ,, ,,		...												
63.	1000 ,, red and blue, sur. red		...												
64.	1200 ,, rose and green ,,		...												
65.	1400 ,, brown and blue ,,		...												
66.	1600 ,, blue and rose ,,		...												
67.	1800 ,, violet and vermilion, sur. red														
68.	2000 ,, green and carmine ,,														

Type 38.

1st. January, 1877. Steamship in pentagon. Inscription PRIMERA (SEGUNDA or TERCERA) DE CAMBIO. Perf. 12. Type 38.

69.	1 peso, dark blue		...	...	3	0	1	6	4	0	2	0	6	0	3	0
70.	2 ,, ,,		...	...												
71.	3 ,, red-brown		...	...			4	0								
72.	4 ,, ,,		...	...							7	6				
73.	5 ,, orange		...	...												
74.	6 ,, ,,		...	...												
75.	7 ,, bronze-green		...	...												
76.	8 ,, ,,		...	...												
77.	9 ,, yellow-brown		...	...												
78.	10 ,, ,,		...	...												
79.	20 ,, vermilion		...	...			10	0								
80.	30 ,, ,,		...	...			10	0								
81.	40 ,, olive-green		...	...			12	6								
82.	50 ,, ,,		...	...			12	6								
83.	60 ,, dark-brown		...	...			15	0								
84.	70 ,, ,,		...	...			15	0			15	0				
85.	80 ,, blue		...	...												
86.	90 ,, ,,		...	...												
87.	100 ,, green		...	...			7	6								
88.	150 ,, ,,		...	...			6	0			7	6				
89.	200 ,, blue-violet		...	...			10	0			12	6				
90.	250 ,, ,,		...	...			12	6			15	0				
91.	300 ,, orange		...	...												
92.	400 ,, ,,		...	...												
93.	500 ,, black-brown		...	...												
94.	600 ,, ,,		...	...												
95.	700 ,, vermilion		...	...			30	0								
96.	800 ,, ,,		...	...												

			FIRST				SECOND				THIRD			
			UNUSED		USED		UNUSED		USED		UNUSED		USED	
			s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
97.	900 pesos, green	... ...												
98.	1000 ,, ,,	... ...												
99.	1200 ,, dark brown	... ...												
100.	1400 ,, ,,	... ...												
101.	1600 ,, ultramarine	... ...												
102.	1800 ,, ,,	... ...												
103.	2000 ,, purple	... ...												
1886?	Change of colours.*	Type 38.												
104.	10 cent., ultramarine	... ...												
105.	25 ,, green	... ...												
106.	50 ,, red-brown	... ...												
107.	75 ,, orange	... ...												
108.	1 peso, bright blue	... ...												
109.	2 ,, yellow-green	... ...												
110.	3 ,, brown	... ...												
111.	4 ,, ,,	... ...												
112.	5 ,, grey-blue	... ...												
113.	6 ,, bistre	... ...												
114.	10 ,, grey-violet	... ...												
115.	15 ,, bistre	... ...												
116.	20 ,, brown	... ...												
117.	30 ,, ?	... ...												
118.	40 ,, olive-green	... ...												
119.	50 ,, ,,	... ...												
120.	60 ,, ?	... ...												
121.	70 ,, ?	... ...												
122.	80 ,, ?	... ...												
123.	90 ,, ?	... ...												
124.	100 ,, ?	... ...												
125.	150 ,, ?	... ...												
126.	200 ,, ?	... ...												
127.	250 ,, ultramarine	... ...												
128.	300 ,, ?	... ...												
129.	400 ,, ?	... ...												
130.	500 ,, ?	... ...												
131.	600 ,, ?	... ...												

*Moens catalogues this set in changed colours, but Roussin does not, and doubt seems to have been expressed whether they were ever issued but we have seen the 40 pesos, olive green.

FOREIGN BILLS.

(Payable in the Province.)

1st Feb., 1876.* Figure of Rivadavia to right. Perf. 12. Type 39.

Type 39.

			UN.		USED.	
			s.	d.	s.	d.
132.	1 peso, mauve	...			2	6
133.	1 ,, lilac	...	2	6	1	6
134.	2 ,, blue	...				
135.	3 ,, ,,	...				
136.	4 ,, ,,	...				
137.	5 pesos, blue	...				
138.	6 ,, ,,	...				
139.	7 ,, ,,	...				
140.	8 ,, ,,	...				
141	9 ,, ,,	...				
142.	10 ,, ,,	...				
143.	20 ,, blue-green	...				
144.	30 ,, ,,	...				
145.	40 ,, ,,	...				
146.	50 ,, ,,	...				
147.	60 ,, ,,	...				
148.	70 ,, ,,	...				
149.	80 ,, ,,	...				
150.	90 ,, ,,	...				
151.	100 ,, ,,	...				
152.	150 ,, brown	...				
153	200 ,, ,,	...				
154.	250 ,, ,,	...				
155.	300 ,, ,,	...				
156.	400 ,, ,,	...				
157.	500 ,, ,,	...				
158.	600 ,, ,,	...				
159.	700 ,, ,,	...				
160.	800 ,, ,,	...				
161.	900 ,, ,,	...				
162.	1000 ,, red and blue					

*Moens catalogues the full set as given here, Roussin only mentions the 1 peso, which is the only value we have seen.

		UN. s.	UN. d.	USED. s	USED. d.
162a.	1200 pesos, rose & green				
163.	1400 ,, brown & blue				
164.	1600 ,, blue and red				
155.	1800 ,, violet & vermilion ...				...
166.	2000 ,, green and carmine ...				...

Type 40

1st January, 1877. Bank of Buenos Ayres in frame with name on scroll above. Lettered CHEQUES. Perf. 12. Type 40.

167.	1 peso, blue ...	0	9	0	3

1st January, 1877. Mercury and ships in various frames. Perf. 12.

Type 41.

Type 41.

168.	2 pesos, deep orange		0	9
169	3 ,,	vermilion	1	0
170.	4 ,,	red-brown	1	0
171.	5 ,,	yell'w green	1	0
172.	6 ,,	blue green	1	3
173.	7 ,,	olive brown	1	6
174.	8 ,,	ultramarine	2	0

Type 42.

Type 42.

175.	9 pesos, indigo ...		3	0
176.	10 ,,	dark brown	1	0
177.	20 ,,	yellow brown	2	0
178.	30 ,,	blue green	2	6
179.	40 ,,	vermilion	5	0
180.	50 ,,	olive green	3	0
181.	60 ,,	or'nge yel'w	4	0

		UN. s.	UN. d.	USED. s.	USED. d.
182.	70 pesos, olive brown			5	0
183.	80 ,, blue ...			7	6

Type 43.

Type 43.

184.	90 ,,	black brown	7	6
185.	100 ,,	red brown	5	0
186.	150 ,,	yellow green	10	0
187.	200 ,,	deep orange	15	0
188.	250 ,,	yel'w brown		
189.	300 ,,	sepia ...	20	0
190.	400 ,,	red ...		
191.	500 ,,	blue violet		
192.	600 ,,	red ...		

Type 44.

Type 44

193.	700 ,,	ultramarine	
194.	800 ,,	yel'w brown	
195.	900 ,,	black ...	
196.	1000 ,,	yel'w brown	
197.	1200 ,,	olive green	
198.	1400 ,,	Pruss'n blue	
199.	1600 ,,	red brown	
200.	1800 ,,	orange ...	
201.	2000 ,,	violet ...	

1st Feb., 1879. Same type. Perf. 12. Type 41.

202.	1 peso, bright violet ...	0	6	0	2

Type 45.

		UN s.	UN d.	USED s.	USED d.
1st Nov., 1879. Ships on oval. Rouletted. Type 45.					
203.	1 peso, blue ...	2	6	1	6
1886? Colours changed. Types 41, 42 and 43.					
204.	2 pesos, ? ...				
205.	3 ,, ? ...				
206.	4 ,, ? ...				
207.	5 ,, blue green			4	0
208.	6 ,, ? ...				
209.	7 ,, ? ...				
210.	8 ,, ? ...				
211.	9 ,, ? ...				
212.	10 ,, bistre ...			5	0
213.	20 ,, green ...			7	6
214.	30 ,, orange ...				
215.	40 ,, olive green				
216.	50 ,, brown ...				
217.	50 ,, orange ...			10	0
218.	60 ,, ? ...				
219.	70 ,, ? ...				
220.	80 ,, ? ...				
221.	90 ,, black ...				
222.	100 ,, orange ...				

Type 46.

January, 1885. View of La Plata with rising sun. Lithographed. Perf. 12. Type 46.

223.	5 cent., violet ...	0	9	0	4
224.	10 ,, blue green			0	9
225.	15 ,, brown ...				
226.	20 ,, rose ...			1	0
227.	25 ,, deep blue ...			1	6
228.	30 ,, yellow-green				
229.	35 ,, red-brown ...				
230.	40 ,, lilac ...				
231.	45 ,, pale chesnut				
232.	50 ,, brick red ...			1	0
233.	60 ,, grey ...				
234.	70 ,, orange-yellow				
235.	80 ,, purple ...			4	0
236.	80 ,, deep grey ...				
237.	90 ,, pale carmine			6	0
238.	1 peso nac. black ...			2	6
239.	2 ,, chesnut			4	0
240.	3 ,, bistre ...				
241.	4 ,, red-violet			7	6
242.	5 ,, brick red				
243.	6 ,, blue-black				
244.	8 ,, yellow-green				
245.	10 ,, bistre-brown				
246.	12 ,, violet ...				
247.	16 ,, ? ...				
248.	20 ,, ultramarine				
249.	24 ,, pale brown				
250.	28 ,, ?				
251.	32 ,, ?				
252.	36 ,, ?				
253.	40 ,, ?				
254.	50 ,, ?				
255.	60 pesos, ?				
256.	70 ,, ?				
257.	80 ,, ?				
258.	90 ,, ?				
259.	100 ,, ?				

Ditto. Perf. 12½.

260.	4 pesos nac, red-violet				
261.	5 ,, brick-red				

Type 47.

1886. Arms in circle, figure of value in label below. Surcharged with control no. in red on label at base. Perf. 11½. Type 47.

262.	5 cent. nac., dark green	0	6	0	4
263.	10 ,, violet-brown				
264.	15 ,, blue ...				
265.	20 ,, bluish-slate			0	9
266.	25 ,, grey-blue			0	9
267.	30 ,, grey ...				
268.	35 ,, dull green				
269.	40 ,, bright lilac				
270.	45 ,, chesnut				
271.	50 ,, lilac-brown				
272.	60 ,, yellow-green			2	6
273.	70 ,, brick-red			3	0
274.	80 ,, yellow-brown			2	6
275.	90 ,, ultramarine			3	0
276.	1 peso nac., olive-bistre			1	6
277.	2 ,, bistre-brown				
278.	3 ,, green ...				
279.	4 ,, orange				
280.	5 ,, olive-green				
281.	6 ,, olive-bistre				
282.	8 ,, mauve				
283.	10 ,, orange				
284.	12 ,, grey ...				
285.	16 ,, violet blue				
286.	20 ,, red ...				
287.	24 ,, brown				
288.	28 ,, ?				
289.	32 ,, ?				
290.	36 ,, ?				
291.	40 ,, ?				
292.	50 ,, ?				
293	60 ,, ?				
294.	70 ,, ?				
295.	80 ,, ?				
296	90 ,, ?				
297.	100 ,, ?				

1886. Same type, &c. but with red control in much larger figures.

298.	10 cent. nac., violet-br'n			0	9
299.	15 ,, blue ...				
300.	20 ,, bluish-slate			0	9
301.	25 ,, grey-blue			0	9
302.	30 ,, lilac-grey				
303.	50 ,, red-brown			0	9

		UN. s. d.	USED. s. d.
304.	90 cent. nac., ultramarine		
305.	1 peso nac., olive-bistre		
306.	2 ,, bistre-brown		2 6
307.	5 ,, olive-green		4 0

Variety : imperf.

308. 25 cent. nac., grey-blue

Type 48.

1887. Arms in circle, value in tablet above. Surcharged with control no. in black on label at base. Perf. 11½. Type 48.

309.	5 cent nac., vermilion	1 0	0 6
310.	10 ,, blue ...		0 6
311.	15 ,, emerald-green		
312	20 ,, orange ...		0 9
313.	25 ,, mauve ...		0 6
314.	30 ,, pale yellow		
315.	35 ,, milky blue		
316.	40 ,, magenta		
317.	45 ,, grey ...		
318.	50 ,, salmon		0 6
319.	60 ,, brown ...		1 0
320.	70 ,, yellow-gr'n		1 0
321.	80 ,, lilac-grey		
322.	90 ,, lemon yellow		
323.	1 peso nac., pale blue		0 6
324.	2 ,, rose ...		0 9
325.	3 ,, dark blue		1 6
326.	4 ,, orange yellow		
327.	5 ,, dark blue		2 6
328.	6 ,, Russian gr'n		
329.	8 ,, rose ...		
330.	10 ,, blue-green		
331.	12 ,, ? ...		
332.	16 ,, ? ...		
333.	20 ,, ? ...		
334.	24 ,, ? ...		
335.	28 ,, ? ...		
336.	32 ,, ? ...		
337	36 ,, ? ...		
338.	40 ,, ? ...		
339.	50 ,, ? ...		
340.	60 ,, ? ...		
341.	70 ,, ? ...		
342.	80 ,, ? ...		
343.	90 ,, ? ...		
344.	100 ,, ? ...		

Type 49.

Type 50.

1888. Value on label in centre, Arms above. Control in black on label at base. Perf. 11½. Types 49 and 50. (Type 50 has large control catalogued below.)

345.	5 cent nac., violet ...	0 9	
346.	10 ,, emerald-gr'n	1 0	
347.	15 ,, red ...	1 0	
348.	20 ,, dark blue		
349.	25 ,, pale chesnut		
350.	30 ,, grey-lilac	0 6	
351.	35 ,, or'ge-vermilion	5 0	
352.	40 ,, dark blue	2 6	
353.	45 ,, gr'nish-blue		
354.	50 ,, rose-carmine		
355.	60 ,, pale blue	1 0	
356.	70 ,, dark grey	1 6	
357.	80 ,, brownish red	1 0	
358.	90 ,, violet ...	1 6	
359.	1 peso nac., rose ...	1 0	
360.	2 ,, violet ...	1 6	
361.	3 ,, emerald gr'n	2 0	
362.	4 ,, dark blue		
363.	5 ,, chesnut		
364.	6 ,, rose ...		
365.	8 ,, lilac ...		
366.	10 ,, orange		
367.	12 ,, blue ...		
368.	16 ,, blue-green		
369.	20 ,, grey ...		
370.	24 ,, ? ...		
371.	28 ,, ? ...		
372.	32 ,, ? ...		
373.	36 ,, ? ...		
374.	40 ,, ? ...		
375.	50 ,, ? ...		
376.	60 ,, ? ...		
377.	70 ,, ? ...		
378.	80 ,, ? ...		
379.	90 ,, yellow ...		
380.	100 ,, violet ...		

1888. ? Same type, &c., but surcharged with control in larger figures, as in type 50.

381.	5 cent. nac., violet ...	0 3	
382.	10 ,, emerald gr'n	0 6	
383.	20 ,, dark blue	1 0	
384.	25 ,, pale chesnut	0 9	
385.	40 ,, dark blue		
386.	50 ,, rose carmine	0 6	
387.	60 ,, pale blue		
388.	1 peso nac. rose ...	0 9	
389.	3 ,, emerald gr'n	2 0	
390.	4 ,, dark blue	4 0	
391.	5 ,, chesnut...	2 6	
392.	6 ,, rose ...		
393.	10 ,, orange ...		
394.	12 ,, blue ...		

			UN s.	UN d.	USED s.	USED d.
1st Nov., 1879.	Ships on oval.	Rouletted. Type 45.				
203.	1 peso, blue	...	2	6	1	6
1886?	Colours changed.	Types 41, 42 and 43.				
204.	2 pesos,	? ...				
205.	3 ,,	? ...				
206.	4 ,,	? ...				
207.	5 ,,	blue green			4	0
208.	6 ,,	? ...				
209.	7 ,,	? ...				
210.	8 ,,	? ...				
211.	9 ,,	? ...				
212.	10 ,,	bistre ...			5	0
213.	20 ,,	green ...			7	6
214.	30 ,,	orange ...				
215.	40 ,,	olive green				
216.	50 ,,	brown ...				
217.	50 ,,	orange ...			10	0
218.	60 ,,	? ...				
219.	70 ,,	? ...				
220.	80 ,,	? ...				
221.	90 ,,	black ...				
222.	100 ,,	orange ...				

Type 46.

January, 1885. View of La Plata with rising sun. Lithographed. Perf. 12. Type 46.

223.	5 cent.,	violet ...	0	9	0	4
224.	10 ,,	blue green			0	9
225.	15 ,,	brown ...				
226.	20 ,,	rose ...			1	0
227.	25 ,,	deep blue ...			1	6
228.	30 ,,	yellow-green				
229.	35 ,,	red-brown ...				
230.	40 ,,	lilac ...				
231.	45 ,,	pale chesnut				
232.	50 ,,	brick red ...			1	0
233.	60 ,,	grey ...				
234.	70 ,,	orange-yellow				
235.	80 ,,	purple ...			4	0
236.	80 ,,	deep grey ...				
237.	90 ,,	pale carmine			6	0
238.	1 peso nac.	black ...			2	6
239.	2 ,,	chesnut			4	0
240.	3 ,,	bistre ...				
241.	4 ,,	red-violet			7	6
242.	5 ,,	brick red				
243.	6 ,,	blue-black				
244.	8 ,,	yellow-green				
245.	10 ,,	bistre-brown				
246.	12 ,,	violet ...				
247.	16 ,,	? ...				
248.	20 ,,	ultramarine				
249.	24 ,,	pale brown				
250.	28 ,,	?				
251.	32 ,,	?				
252.	36 ,,	?				
253.	40 ,,	?				
254.	50 ,,	?				
255.	60 pesos,	?				
256.	70 ,,	?				
257.	80 ,,	?				
258.	90 ,,	?				
259.	100 ,,	?				

Ditto. Perf. 12½.

260.	4 pesos nac,	red-violet				
261.	5 ,,	brick-red				

Type 47.

1886. Arms in circle, figure of value in label below. Surcharged with control no. in red on label at base. Perf. 11½. Type 47.

262.	5 cent. nac.,	dark green	0	6	0	4
263.	10 ,,	violet-brown				
264.	15 ,,	blue ...				
265.	20 ,,	bluish-slate			0	9
266.	25 ,,	grey-blue			0	9
267.	30 ,,	grey ...				
268.	35 ,,	dull green				
269.	40 ,,	bright lilac				
270.	45 ,,	chesnut				
271.	50 ,,	lilac-brown				
272.	60 ,,	yellow-green			2	6
273.	70 ,,	brick-red			3	0
274.	80 ,,	yellow-brown			2	6
275.	90 ,,	ultramarine			3	0
276.	1 peso nac.,	olive-bistre			1	6
277.	2 ,,	bistre-brown				
278.	3 ,,	green ...				
279.	4 ,,	orange				
280.	5 ,,	olive-green				
281.	6 ,,	olive-bistre				
282.	8 ,,	mauve				
283.	10 ,,	orange				
284.	12 ,,	grey ...				
285.	16 ,,	violet blue				
286.	20 ,,	red ...				
287.	24 ,,	brown				
288.	28 ,,	?				
289.	32 ,,	?				
290.	36 ,,	?				
291.	40 ,,	?				
292.	50 ,,	?				
293	60 ,,	?				
294.	70 ,,	?				
295.	80 ,,	?				
296	90 ,,	?				
297.	100 ,,	?				

1886. Same type, &c. but with red control in much larger figures.

298.	10 cent. nac.,	violet-br'n			0	9
299.	15 ,,	blue ...				
300.	20 ,,	bluish-slate			0	9
301.	25 ,,	grey-blue			0	9
302.	30 ,,	lilac-grey				
303.	50 ,,	red-brown			0	9

		UN. s. d.	USED. s. d.
304.	90 cent. nac., ultramarine		
305.	1 peso nac., olive-bistre		
306.	2 ,, bistre-brown		2 6
307.	5 ,, olive-green		4 0

Variety: imperf.

308.	25 cent. nac., grey-blue		

Type 48.

1887. Arms in circle, value in tablet above. Surcharged with control no. in black on label at base. Perf. 11½. Type 48.

309.	5 cent nac., vermilion	1 0	0 6
310.	10 ,, blue ...		0 6
311.	15 ,, emerald green		
312	20 ,, orange ...		0 9
313.	25 ,, mauve ...		0 6
314.	30 ,, pale yellow		
315.	35 ,, milky blue		
316.	40 ,, magenta		
317.	45 ,, grey ...		
318.	50 ,, salmon		0 6
319.	60 ,, brown ...		1 0
320.	70 ,, yellow-gr'n		1 0
321.	80 ,, lilac-grey		
322.	90 ,, lemon yellow		
323.	1 peso nac., pale blue		0 6
324.	2 ,, rose ...		0 9
325.	3 ,, dark blue		1 6
326.	4 ,, orange yellow		
327.	5 ,, dark blue		2 6
328	6 ,, Russian gr'n		
329.	8 ,, rose ...		
330.	10 ,, blue-green		
331.	12 ,, ? ...		
332.	16 ,, ? ...		
333.	20 ,, ? ...		
334.	24 ,, ? ...		
335.	28 ,, ? ...		
336.	32 ,, ? ...		
337	36 ,, ? ...		
338.	40 ,, ? ...		
339.	50 ,, ? ...		
340.	60 ,, ? ...		
341.	70 ,, ? ...		
342.	80 ,, ? ...		
343.	90 ,, ? ...		
344.	100 ,, ? ...		

Type 49.

		UN. s. d.	USED. s. d.

Type 50.

1888. Value on label in centre, Arms above. Control in black on label at base. Perf. 11½. Types 49 and 50. (Type 50 has large control catalogued below.)

345.	5 cent nac., violet ...		0 9
346.	10 ,, emerald-gr'n		1 0
347.	15 ,, red ...		1 0
348.	20 ,, dark blue		
349.	25 ,, pale chesnut		
350.	30 ,, grey-lilac		0 6
351.	35 ,, or'ge-vermilion		5 0
352.	40 ,, dark blue		2 6
353.	45 ,, gr'nish-blue		
354.	50 ,, rose-carmine		
355.	60 ,, pale blue		1 0
356.	70 ,, dark grey		1 6
357.	80 ,, brownish red		1 0
358.	90 ,, violet ...		1 6
359.	1 peso nac., rose ...		1 0
360.	2 ,, violet ...		1 6
361.	3 ,, emerald gr'n		2 0
362.	4 ,, dark blue		
363.	5 ,, chesnut		
364.	6 ,, rose ...		
365.	8 ,, lilac ...		
366.	10 ,, orange		
367.	12 ,, blue ...		
368.	16 ,, blue-green		
369.	20 ,, grey ...		
370.	24 ,, ? ...		
371.	28 ,, ? ...		
372.	32 ,, ? ...		
373.	36 ,, ? ...		
374.	40 ,, ? ...		
375.	50 ,, ? ...		
376.	60 ,, ? ...		
377.	70 ,, ? ...		
378.	80 ,, ? ...		
379.	90 ,, yellow ...		
380.	100 ,, violet ...		

1888. ? Same type, &c., but surcharged with control in larger figures, as in type 50.

381.	5 cent. nac., violet ...		0 3
382.	10 ,, emerald gr'n		0 6
383.	20 ,, dark blue		1 0
384.	25 ,, pale chesnut		0 9
385.	40 ,, dark blue		
386.	50 ,, rose carmine		0 6
387.	60 ,, pale blue		
388.	1 peso nac. rose ...		0 9
389.	3 ,, emerald gr'n		2 0
390.	4 ,, dark blue		4 0
391.	5 ,, chesnut...		2 6
392.	6 ,, rose ...		
393.	10 ,, orange ...		
394.	12 ,, blue ...		

Type 51.

Type 52.

1889. Value on label in centre, within oval band for the values in centavos and in small rectangle for the values in pesos. Arms above. Control no. in black on label at base. Perf. 11½. Types 51 and 52.

				UN. s. d	USED. s. d.
395.	5 cent. nac.,	blue ...		0 6	
396.	10	,,	rose ...		
397.	15	,,	greenish blue		
398.	20	,,	pale chesnut		2 6
399.	25	,,	ultramarine		
400.	30	,,	rose ...		
401.	35	,,	pale green		
402.	40	,,	grey lilac		
403.	45	,,	orange ...		
404.	50	,,	violet ...		
405.	60	,,	vermilion		
406.	70	,,	greenish blue		
407.	80	,,	red lilac		
408.	90	,,	yellow ...		
409.	1 peso nac.		blue ...		1 6
410.	2	,,	rose ...		5 0
411.	3	,,	violet ...		
412.	4	,,	blue green		5 0
413.	5	,,	ultramarine		
414.	6	,,	chesnut		
415.	8	,,	pale rose		
416.	10	,,	pale green		
417.	12	,,	brown violet		
418.	16	,,	bistre ...		
419.	20	,,	blue ...		
420.	24	,,	? ...		
421.	28	,,	violet ...		
422.	32	,,	? ...		
423.	36	,,	rose ...		
424.	40	,,	? ...		
425.	50	,,	ultramarine		
426.	60	,,	greenish yel'w		
427.	70	,,	indigo ...		
428.	80	,,	rose carmine		
429.	90	,,	? ...		
430.	100	,,	mauve ...		
431.	200 pesos nac.,		brown		
432.	1000	,,	mauve ...		

Type 53.

Type 54.

1890. Arms in a semicircle for the values in centavos and in the upper left corner above the word PROVINCIA on an oblique label for the values in pesos. Control no. in black on label at base. Perf. 11½. Types 53 and 54.

				UN. s. d.	USED. s. d.
433.	5 cent. nac.,	red ...		0 9	
434.	10	,,	ultramarine	1 0	
435.	15	,,	orange ...		
436.	20	,,	violet ...		
437.	25	,,	pale red	1 0	
438.	30	,,	emerald gr'n	4 0	
439.	35	,,	blue ...		
440.	40	,,	orange ...	4 0	
441.	45	,,	mauve ...		
442.	50	,,	blue gr'n	2 6	
443.	60	,,	blue ...	7 6	
444.	70	,,	greenish yel'w	7 6	
445.	80	,,	rose ...		
446.	90	,,	purple ...	7 6	
447.	1 peso nac.,		carmine	4 0	
448.	2	,,	ultramarine	4 0	
449.	3	,,	greenish blue	6 0	
450.	4	,,	blue ...		
451.	5	,,	br'nish orange	5 0	
452.	6	,,	violet ...	7 6	
453.	8	,,	orange ...		
454.	10	,,	purple ...		
455.	12	,,	green ...		
456.	16	,,	mauve ...		
457.	20	,,	yellow ...		
458.	24	,,	blue ...		
459.	28	,,	rose ...		
460.	32	,,	brown ...		
461.	36	,,	grey ...		
462.	40	,,	green ...		
463.	50	,,	orange yellow		
464.	60	,,	slate ...		
465.	70	,,	lake ...		
466.	80	,,	ultramarine		
467.	90	,,	pale rose		
468.	100	,,	grey-black		
469.	200	,,	ultramarine		

		UN. s. d.	USED. s. d.
470.	300 pesos nac., red ...		
471.	400 „ brown ...		
472.	500 „ pale yellow		
473.	600 „ brown ...		
474.	700 „ orange ...		
475.	800 „ mauve ...		
476.	900 „ rose ...		
477.	1000 „ dark br'n		
478.	2000 „ yellow-gr'n		
479.	5000 „ brown ...		

Varieties: " 5 " with small ball at foot.

480.	50 cent., blue-green		

With control in small figures.

481.	5 cent., red ...		1 6

With control in medium sized figures

482.	50 cent., blue-green		

Type 55.

Type 56.

1891. Arms in circle and value on upper label for the values in centavos and value on label in centre, with Arms above, for the values in pesos. Control no. in red on label at base. Perf. 11½. Type 55 and 56.

483.	5 cent., green ...	0 6	
484.	10 „ grey-brown		0 6
485.	15 „ blue ...		1 6
486.	20 „ rose ...		1 0
487.	25 „ ochre ...		1 0
488.	30 „ mauve ...		1 6
489.	35 „ vermilion		2 6
490.	40 „ rose lilac ...		1 0
491.	45 „ pale green		1 0
492.	50 „ ultramarine		0 9
493.	60 „ indigo ...		2 6
494.	70 „ pale blue ...		2 6
495.	80 „ lilac ...		2 6
496.	90 „ rose ...		2 6
497.	1 peso dark green		1 6
498.	2 „ grey-brown		2 0
499.	3 „ blue ...		2 6
500.	4 „ rose ...		2 0
501.	5 „ mauve ...		2 6
502.	6 „ ochre ...		3 6
503.	8 „ rose-lilac ...		5 0
504.	10 „ emerald-green		2 6
505.	12 „ vermilion ...		7 6
506.	16 „ ultramarine		10 0
507.	20 pesos, indigo ...		5 0
508.	24 „ pale blue ...		10 0
509.	28 „ lilac ...		10 0
510.	32 „ rose ...		
511.	36 „ yellow-green		
512.	40 „ orange ...		
513.	50 „ blue ...		
514.	60 „ lilac ...		
515.	70 „ chesnut ...		
516.	80 „ lilac-rose ...		
517.	90 „ dark green		
518.	100 „ violet-brown		

Variety: with small control in red.

519.	50 pesos, blue ...		12 6

Type 57.

Type 58.

1892. Dated. Old man seated, with plaque bearing Arms for the values in centavos and Neptune with Arms for the values in pesos. Inscribed DIRECTION GENERAL DE RENTAS.* Red control no. in black label at top on the values in centavos and at bottom on the values in pesos. Perf. 11½. Type 57 and 58.

520.	5 cent., slate ...		0 6
521.	10 „ ultramarine		
522.	15 „ rose ...		
523.	20 „ bistre ...		
524.	25 „ red-brown		0 9
525.	30 „ yellow-green		
526.	35 „ dark blue ...		
527.	40 „ vermilion ...		2 6
528.	45 „ yellow ...		
529.	50 „ grey-brown		1 6
530.	60 „ blue-green		
531.	70 „ orange ...		
532.	80 „ dark grey ...		
533.	90 „ lilac ...		
534.	1 peso, slate ...		2 6
535.	2 „ pale blue ...		
536.	3 „ red ...		
537.	4 „ ochre ...		

*The stamps from 1887 to this date bear this inscription on the label on which the control numbers are impressed.

			UN. s. d.	USED. s. d.
538.	5 pesos	brown-violet		
539.	6 ,,	vermilion ...		
540.	8 ,,	dark brown		
541.	10 ,,	green ...		
542.	12 ,,	dark blue ...		
543.	16 ,,	green ...		
544.	20 ,,	rose ...		
545.	24 ,,	orange ...		
546.	28 ,,	? ...		
547.	32 ,,	mauve ...		
548.	36 ,,	? ...		
549.	40 ,,	violet ...		
550.	50 ,,	? ...		
551.	60 ,,	? ...		
552.	70 ,,	? ...		
553.	80 ,,	violet ...		
554.	90 ,,	? ...		
555.	100 ,,	grey ...		
556.	1000 ,,	blue ...		
557.	2000 ,,	olive ...		

Type 59.

Type 60.

1893. Dated. Woman seated, to left, for the values in centavos and man, full face, on the values in pesos. Inscription as last. Red control no. in blank label at bottom for the values in centavos and at top for the values in pesos. Perf. 11½. Types 59 and 60.

558.	5 cent.,	ultramarine	0 9	0 6
459.	10 ,,	rose ...		
560.	15 ,,	blue green...		
561.	20 ,,	chesnut ...		
562.	25 ,,	blue ...		1 6
563.	30 ,,	violet black		
564.	35 ,,	? ...		
565.	40 ,,	dark brown		
566.	45 ,,	? ...		
567.	50 ,,	black ...		
568.	60 ,,	? ...		
569.	70 ,,	slate ...		
570.	80 ,,	brown red ...		
571.	90 ,,	grey ...		

			UN. s. d.	USED. s. d.
572.	1 peso	ultramarine		2 6
573.	2 ,,	red ...		
574.	3 ,,	purple-brown		
575.	4 ,,	brown ...		
576.	5 ,,	slate ...		
577.	6 ,,	dark bistre		
578.	8 ,,	black-brown		
579.	10 ,,	ochre ...		
580.	12 ,,	rose ...		
581.	16 ,,	orange ...		
582.	20 ,,	blue-green		
583.	24 ,,	s'ate ...		
594.	28 ,,	brown-lilac		
585.	32 ,,	? ...		
586.	36 ,,	green ...		
587.	40 ,,	orange ...		
588.	50 ,,	lilac ...		
589.	60 ,,	? ...		
590.	70 ,,	? ...		
591.	80 ,,	? ...		
592.	90 ,,	? ...		
593.	100 ,,	pale brown		
524.	200 ,,	yellow-green		

Type 61

Type 62.

1894. Dated. Head of Liberty to left in circle for the values in centavos and Mercury seated, full face, for the values in pesos. Red control no. in blank label at top for the values in centavos and at bottom for the values in pesos. Perf. 11½. Types 61 and 62.

595.	5 cent.,	carmine ...	0 6	0 6
596.	10 ,,	dark green		
597.	15 ,,	yellow-ochre		
598.	20 ,,	ultramarine		
599.	25 ,,	dark grey ...		
600.	30 ,,	rose ...		
601.	35 ,,	emerald-gr'n		
602.	40 ,,	grey ...		
603.	45 ,,	salmon ...		

		UN. s. d.	USED s. d.
604.	50 cent., gr'nish black		
605.	60 ,, brown ...		
606.	70 ,, lilac ...		
607.	80 ,, canary yel'w		
608.	90 ,, ultramarine		
609.	1 peso, carmine ...		
610.	2 ,, dark green		
611.	3 ,, carmine lake		
612.	4 ,, ultramarine		
613.	5 ,, slate ...		5 0
614.	6 ,, grey lilac ...		
615.	8 ,, dark blue ...		
616.	10 ,, pale rose ...		
617.	12 ,, emerald green		
618.	16 ,, brown ...		
619.	20 ,, ochre ...		
620.	24 ,, violet ...		
621.	28 ,, yellow ...		
622.	32 ,, ultramarine		
623.	36 ,, orange ...		
624.	50 ,, brown ...		
625.	60 ,, ? ...		
626.	70 ,, violet ...		
627.	80 ,, lilac rose ...		
628.	90 ,, olive ...		
629.	100 ,, dark orange		
630.	200 ,, pale yellow		

1895. Dated. Types of 1892, except that Type 57 now serves for the values in pesos, and Type 58 for the values in centavos, also inscription "DIRECTION GENERAL DE RENTAS" is replaced by "LEY DE SELLOS." Black control nos. Perf. 11½.

631.	5 cent., green ...		0 4
632.	10 ,, ochre ...		
633.	15 ,, dark blue ...		
634.	20 ,, rose ...		0 9
635.	25 ,, pale green		
636.	30 ,, grey ...		
637.	35 ,, yellow ...		
638.	40 ,, blue ...		
639.	45 ,, pale rose ...		
640.	50 ,, ultramarine		1 0
641.	60 ,, grey ...		4 0
642.	70 ,, rose ...		
643.	80 ,, ultramarine		
644.	90 ,, yellow ...		
645.	1 peso, green ...		2 0
646.	2 ,, ochre ...		2 5
647.	3 ,, dull blue ...		4 0
648.	4 ,, carmine ...		4 0
649.	5 ,, pale green		4 0
650.	6 ,, dark blue ...		
651.	8 ,, ultramarine		
652.	10 ,, lilac grey ...		
653.	12 ,, yellow ...		
654.	16 ,, dark grey ...		
655.	20 ,, mauve ...		8 0
656.	24 ,, rose ...		
657.	28 ,, ultramarine		
658.	32 ,, orange ...		
659.	36 ,, rose ...		
660.	40 ,, red brown		
661.	50 ,, purple brown		
662.	60 ,, pale rose ...		
663.	70 ,, orange ...		
664.	80 ,, yellow green		
665.	90 ,, pale chestnut		
666.	100 ,, red lilac ...		
667.	200 ,, dull red ...		
668.	300 pesos, violet ...		
669.	400 ,, yellow green		
670.	500 ,, gr'nish grey		
671.	600 ,, olive ...		
672.	700 ,, pale yellow		
673.	800 ,, brown lake		
674.	900 ,, dark green		
675.	1000 ,, slate ...		£9

Type 63.

Type 64.

1896. Dated. Arms and inscriptions in rectangle. Black control no. on blank label at top in the values in centavos and at bottom in the values in pesos. Perf. 11½. Types 63 and 64.

676.	5 cent., blue ...		0 6
677.	10 ,, carmine ...		
678.	15 ,, green ...		0 9
679.	20 ,, ochre ...		1 6
680.	25 ,, dull blue ...		
681.	30 ,, lilac rose ...		
682	35 ,, greenish grey		
683.	40 ,, ultramarine		
684.	45 ,, yellow ...		
685.	50 ,, dark green		
686.	60 ,, orange ...		
687.	70 ,, violet ...		
688.	80 ,, orange ...		
689.	90 ,, lilac-grey ...		
690.	1 peso, blue ...		3 0
691.	2 ,, red ...		
692.	3 ,, green ...		
693.	4 ,, ochre ...		
694.	5 ,, grey-blue ...		
695.	6 ,, rose ...		
696.	8 ,, dark grey ...		
697.	10 ,, ultramarine		
698.	12 ,, canary yellow		
699.	16 ,, blue-green		
700.	20 ,, orange ...		
700a.	24 ,, violet ...		

		UN. s. d.	USED. s. d.
701.	28 pesos, rose ...		
702.	32 ,, pale violet		
703.	36 ,, ultramarine		
704.	40 ,, green ...		
705.	50 ,, pale rose ...		
706.	60 ,, greenish grey		
707.	70 ,, lilac-rose ...		
708.	80 ,, orange ...		
709.	90 ,, yellow-green		
710.	100 ,, slate ...		
711.	200 ,, dark blue ...		
712.	300 ,, orange-red		
713.	400 ,, brown-lake		
714.	500 ,, olive ...		
715.	600 ,, pale chesnut		
716.	700 ,, rose ...		
717.	800 ,, slate ...		
718.	900 ,, orange ...		
719.	1000 ,, violet ...		

Type 65.

Type 66.

1897. Dated. Woman seated, to right, in circle, with label above, bearing figures of value in white on a coloured ground for the values in centavos, and child standing, full face, and holding a label, with white figures on coloured ground for the values in pesos. Black control no. on blank label at bottom for the values in centavos and at top for the values in peso. Perf. 11½. Types 65 and 66. The second colour is that of the label.

720.	5c., brown and blue	0	6
721.	10 ,, green and brown		
722.	15 ,, rose and green		
723.	20 ,, blue and vermilion		
724.	25 ,, brown and green		
725.	30 ,, violet and brown		
726.	35 ,, red and ultramarine		
727.	40 ,, grey and emerald		
728.	45 ,, yellow-gr'n and rose		
729.	50 ,, dull blue and br'n		
730.	60 ,, vermilion and grey		

		UN. s. d.	USED. s. d.
731.	70c., ultra'ine and or'ge		
732.	80 ,, brown and orange		
733.	90 ,, red-br'n and emerald		
734.	1p., bistre and blue		
735.	2 ,, green and red-br'n		
736.	3 ,, rose and dark gr'n		
737.	4 ,, blue and red ...		
738.	5 ,, bistre and slate		
739.	6 ,, violet and brown		
740.	8 ,, red and blue		
741.	10 ,, grey and green		
742.	12 ,, yel'w gr'n and rose		
743.	16 ,, dark blue and br'n		
744.	20 ,, red and grey ...		
745.	24 ,, blue and orange		
746.	28 ,, green and blue		
747.	32 ,, br'n violet and gr'n		
748.	36 ,, yel'w and vermilion		
749.	40 ,, olive and blue		
750.	50 ,, blue and red ...		
751.	60 ,, red and indigo		
752.	70 ,, grey and brown		
753.	80 ,, ochre and violet		
754.	90 ,, ch'nut and verm'lion		
755.	100 ,, orange and violet		
756.	200 ,, grey and vermilion		
757.	300 ,, green and orange		
758.	400 ,, bistre and dark blue		
759.	500 ,, violet and yel'w gr en		
760.	600 ,, grey and carmine		
761.	700 ,, bistre and dark green		
762.	800 ,, yellow and bistre		
763.	900 ,, brown violet & gold		
764.	1000 ,, gold and blue ...		

Type 67.

Type 68.

1898. Dated. Draped figure of woman standing on right, arms and rising sun in rectangle, with value in white figures on coloured ground in a label below for values in centavos; woman with caduceus and child bearing plaque with Arms and coloured label with white figure

		UN. s. d.	USED. s. d

above for the values in pesos. Black control no. on blank label above for the values in centavos and below for the values in pesos. Perf. 11½. Types 67 and 68.

765.	5c., blue and carmine	0 6	
766.	10 ,, ches'n't & dark gr'n	1 0	
767.	15 ,, blue green & orange	1 6	
768.	20 ,, vermilion & dark grey		
769.	25 ,, pale ches't & ultra'ine		
770.	30 ,, emerald and brown		
771.	35 ,, brown & emerald		
772.	40 ,, dark blue & grey br'n		
773.	45 ,, carmine & ult'marine		
774.	50 ,, purple & red brown		
775.	60 ,, vi't br'n & dark blue		
776.	70 ,, pale red & deep violet		
777.	80 ,, slate and green		
778.	90 ,, blue and orange		
779.	1p., blue and rose ...		
780.	2 ,, ch'tnut & dark green		
781.	3 ,, dark green & ch'olate		
782.	4 ,, orange and dark grey		
783.	5 ,, orange and blue		
784.	6 ,, emerald and brown		
785.	8 ,, chestnut & emerald		
786.	10 ,, dark blue & grey br'n		
787.	12 ,, carmine & ult'm'rine		
788.	16 ,, dark blue & choc'ate		
789.	20 ,, vi't br'n & dark blue		
790.	24 ,, red and deep violet		
791.	28 ,, slate and green		
792.	32 ,, blue and orange		
793.	36 ,, claret and green		
794.	40 ,, bistre and red ...		
795.	50 ,, blue and violet		
796.	60 ,, green and orange		
797.	70 ,, yel'w and dark gr'n		
798.	80 ,, gr'n & deep rose		
799.	90 ,, sea green & dark blue		
800.	100 ,, slate and pale red		
801.	200 ,, chocolate & pale blue		
802.	300 ,, salmon and lilac		
803.	400 ,, chocolate and rose		
804.	500 ,, blue and red ...		
805	600 ,, violet & chestnut		
806.	700 ,, grey and violet		
807.	800 ,, brown and salmon		
808.	900 ,, yel'w and deep violet		
809.	1000 ,, dark brown & yellow		

Type 69.

Type 70.

		UN. s. d.	USED. s. d.

1899. Dated. Oblong rect. Figure of Agriculture and value in white figures on coloured tablet in lower left angle, with inscriptions and Arms above, for the values in centavos. Figure of Commerce and value in white figures on coloured tablet in upper right angle with inscriptions below for the values in pesos. Black control no. in blank label to right for values in centavos, and to left for values in pesos. Perf 11½. Types 69 and 70.

810.	5c., emerald and or'ge	0 6	
811.	10 ,, car'ine and dark blue		
812.	15 ,, ult'ine and orange		
813.	20 ,, ches't and grey gr'n		
814.	25 ,, slate and pale red		
815.	30 ,, violet and brown		
816.	35 ,, green and yellow		
817.	40 ,, ver'lion and d'k grey		
818.	45 ,, dark blue and br'n		
819.	50 ,, ochre and ultra'ine		
820.	60 ,, violet-br'n and rose		
821.	70 ,, ? ...		
822.	80 ,, ? ...		
823.	90 ,, ? ...		
824.	1p., em'ld and or'ge		
825.	2 ,, rose and pale blue		
826.	3 ,, ult'ine and orange		
827.	4 ,, ches't and grey gr'n		
828.	5 ,, slate and pa'e red		
829.	6 ,, br't vi'let & d'k br'n		
830.	8 ,, blue gr'n and yellow		
831.	10 ,, vermilion and grey		
832.	12 ,, ?		
833.	16 ,, ?		
834.	20 ,, red'sh-br'n and rose		
835.	24 ,, ? ...		
836.	28 ,, ? ...		
837.	32 ,, ? ...		
838.	36 ,, ? ...		
839.	40 ,, br'n and dark blue		
840.	50 ,, li'ac and brown		
841.	60 ,, yel'w gr'n & ultra'ine		
842.	70 ,, ? ...		
843.	80 ,, red and dark blue		
844	90 ,, ? ...		
845.	100 ,, grey and white		
846.	200 ,, br'n-violet and or'ge		
847.	300 ,, ? ...		
848.	400 ,, ? ...		
849.	500 ,, ? ...		
850.	600 ,, ? ..		
851.	700 ,, ? ...		
852.	800 ,, ? ...		
853.	900 ,, ? ...		
854.	1000 ,, ? ...		

Type 71.

		UN. s. d.	USED. s. d.

Type 72

1900. Dated. Head of Liberty, three quarter face, with value in white figures on coloured label below for the centavos, and vice versâ, but head to right, for the values in pesos. Black control on label at top for centavos and below for pesos. Paper ruled with coloured lines. Perf. 11½. Types 71 and 72.

855. 5c., car'ine and gr'n, lined blue ...
856. 10c., blue and red, lined bistre ...
857. 15c., bistre and blue, lined green ...
858. 20c., grey and orange, lined rose ...
859. 25c., violet and brown, lined blue ...
860. 30c., deep gr'n and yel'w brown, lined bistre
861. 35c., car'ine and blue, lined blue ...
862. 40c., ultra'ine and or'ge, lined rose ...
863. 45c., or'ge and ultra'ine' lined orange ...
864. 50c., deep olive and gr'n, lined bistre ...
865. 60c., deep blue and red-brown, lined rose
866. 70c., orange and grey-green, lined green
867. 80c., yellow-gr'n and ultra'ine, lined bistre
868. 90c. brown and red, lined blue ...
869. 1p., carmine and gr'n, lined blue ...
870. 2p., blue and red, lined bistre ...
871. 3p., ? ...
872. 4 ,, ? ...
873. 5 ,, ? ...
874. 6 ,, ? ...
875. 8 ,, ? ...
876. 10 ,, ? ...
877. 12 ,, ? ...
878. 16 ,, ? ...
879. 20 ,, ? ...
880. 24 ,, ? ...
881. 28 ,, ? ...
882. 32 ,, ? ...
883. 36 ,, ? ...
884. 40 ,, ? ...
885. 50 ,, ? ...
886. 60 ,, ? ...
887. 70 ,, ? ...
888. 80p., ? ...
889. 90 ,, ? ...
890. 100 ,, ? ...
891. 200 ,, ? ...

1901. Dated Winged female bearing plaque with Arms in the right hand and date in oval band bearing inscription PROVINCIA DE BUENOS AIRES, value in large white figures on coloured ground in oval cartouche above and control no. on blank label below for the values in centavos; Female seated with plaque bearing the Arms of the Republic, value in white figures on coloured ground in cartouche below, and lined label bearing control number above. Paper ruled with coloured lines Perf 12½

892. 5c., bright blue and bistre, lined bistre
893. 10c., pale red brown and green, lined gr'n,
894. 15c., slate and orange, lined rose ...
895. 20c., or'ge and ultra'ine, lined blue ...
896. 25c., slate gr'n and yel'w br'n, lined bistre ...
897. 30c., violet and dark br'n, lined blue ...
898. 35c., yel'w br'n and blue, lined blue ...
899. 40c., slate and gr'n lined bistre ...
900. 45c., red and blue, lined blue ...
901. 50c., ultramarine and car'ine, lined bistre
902. 60c., red and gr'n, lined green ...
903. 70c., br'n and dark green, lined rose ...
904. 80c., violet and black-brown, lined bistre
905. 90c., yel'w br'n and ultra'ine, lined blue
906. 1p., blue and bistre, lined bistre ...
907. 2p., pale red-br'n and dark green, lined pale green ...
908. 3p., slate and orange, lined rose ...
909. 4p., or'ge and ultra'ine lined blue ...
910. 5p., slate gr'n and yel'w-br'n, lined bistre ...
911. 6p., violet and dark brown, lined blue
912. 8p., yellow-brown and blue, lined blue ...
913. 10p., black and green, lined bistre ...
914. 12p., rose and pale blue, lined grey ...
915. 16p., bright blue and red, lined bistre ...
916. 20p., rose and dark gr'n, lined gr'n-grey
917. 24p., dark br'n and dark green, lined rose ...

		UN. s. d.	USED. s. d.
918.	28 p., violet and brown lined bistre ...		
919.	32 p., pale br'n & ult'ine lined grey-blue ...		
920.	36 p., blue and pale gr'n lined rose ...		
921.	40 p., br'n and carmine lined green-grey ...		
922.	100 p., rose and dark blue lined grey ...		
923.	200 p., gr'n and brown lined bistre ...		

The illustrations for the above issue, not having been received before Sup. 8 had been printed off, will be found on page 37, Nos. 89a and 89b.

Type 73.

COLEGIO DE ESCRIBANOS
(College of Notaries)

1878. Inscriptions in five lines in frame. 44½ x 39½ mm.

924. 20 pesos, violet ...

1879. Figure in oval on engine turned ground. Inscriptions above and below. Perf. 13 Type 73.

925. 12 pesos, blue ...

1889. Inscriptions in oblong rect. COLEGIO DE ESCRIBANOS at top, DE LA PROVINCIA below and between is the value 1 PESO in plain ruled rectangle. Control no. on blank label below.

926. 1 peso, blue. ...

GUIA DE CAMPAÑA

All these stamps are double, the stamp on the left bearing the word TALONARIO and that on the right GUIA.*

Type 74.

*In order to save space these stamps are priced for used copies of the TALONARIO and GUIA respectively. Prices for unused stamps or for unsevered pairs "TALONARIO—GUIA" when in stock, can be obtained on application to the publisher.

		TALON. s. d.	GUIA s. d.

Type 75.

1892. Dated. Value and inscription in circle for the values in centavos and in oval for the values in pesos. Control in red on ruled label at base. Perf. 11½. Type 74 and 75.

927.	5 cent.,	pale blue ...	1	0
928.	10 ,,	yellow-brown		
929.	20 ,,	rose ...	1	0
930.	30 ,,	blue ...	1	6
931.	40 ,,	green ...		
932.	50 ,,	pale red ...	1	6
933.	1 pesos (*sic*),	pale blue	2	0
934.	2 ,,	rose ...	2	6
935.	4 ,,	green ...		
936.	5 ,,	ochre ...	3	0
937.	6 ,,	rose ...	4	0
938.	10 ,,	blue ...	2	6
939.	20 ,,	yellow-br'n	3	0
940.	32 ,,	green ...		
941.	40 ,,	lilac ...		
942.	50 ,,	deep red	10	0
943.	60 ,,	lemon-yellow		
944.	70 ,,	slate ...		
945.	80 ,,	blue-gr'n		
946.	90 ,,	orange		
947.	100 ,,	grey ...		

Do. With small control figures as on Type 74.

948.	5 cent.,	pale blue ...		
949.	10 ,,	yellow-br'n		
950.	20 ,,	rose ...	1	0
951.	30 ,,	blue ...		
952.	40 ,,	green ...	1	6
953.	50 ,,	pale red ...		
954	2 pesos,	rose ...	3	0
955.	4 ,,	green ...		
956.	5 ,,	ochre ...	4	0
957.	6 ,,	rose ...		
958.	32 ,,	green ...	35	0
959.	40 ,,	lilac ...	10	0

Type 76.

Type 77.

1893. Dated. Various inscriptions in rectangle, with value in centre; head of ox above on the values in centavos and head of horse for the values in pesos. Control in red on blank label at base. Perf. 11½. Type 76 and 77.

			TALON. s.	TALON. d.	GUIA. s.	GUIA. d.
960.	5 cent.,	carmine ...			0	4
961.	10 ,,	blue ...	15	0	0	4
962.	20 ,,	ochre ...				
963.	30 ,,	brown-purple			0	4
964.	40 ,,	blue-green			0	9
965.	50 ,,	chestnut ...			0	6
966.	1 pesos (*sic*),	rose ...			0	6
967.	2 ,,	blue ...			0	8
968.	4 ,,	ochre ...			0	8
969.	5 ,,	dark purple			0	9
970.	6 ,,	chestnut			1	6
971.	10 ,,	blue-green			0	9
972.	20 ,,	grey ...			1	0
973.	32 ,,	orange			20	0
974.	40 ,,	ultramarine			1	6
975.	50 ,,	em'ald-gr'n			7	6
976.	60 ,,	slate ...			12	6
977.	70 ,,	yellow				
978.	80 ,,	rose ...			10	0
979.	90 ,,	? ...				
980.	100 ,,	orange-red			15	0

Do. With medium sized control figures as on Type 76.

981.	5 cent.,	carmine ...			0	6
982.	20 ,,	ochre ...			2	0
983.	6 pesos,	chesnut ...				

Do. With small control figures as on Type 74

984.	10 cent.,	blue. ..				
985.	20 ,,	ochre ...				
986.	5 pesos,	dark purple			1	0

Type 78.

Type 79.

1894. Dated. Sheep's head in centre for the values in centavos and head of ox for the values in pesos. Control no. in red on blank label. Perf. 11½. Types 78 and 79.

			TALON s.	TALON d.	GUIA s.	GUIA d.
987.	5 cent.,	pale blue-gr'n	10	0		
988.	10 ,,	rose ...	10	0		
989.	20 ,,	blue ...				
990.	30 ,,	dull yellow	15	0	0	6
991.	32 ,,	brown ...				
992.	40 ,,	chestnut ...	25	0	0	9
993.	40 ,,	orange ? ...				
994.	50 ,,	purple ...	10	0	0	9
995.	60 ,,	green ...				
996.	1 pesos (*sic*),	p. b'ue-gr'n	15	0	1	0
997.	2 ,,	rose ...	25	0	1	6
998.	4 ,,	blue ...	30	0	2	0
999.	5 ,,	dull yel'w	25	0	2	6
1000.	6 ,,	purple	40	0	5	0
1001.	10 ,,	chesnut	35	0	4	0
1002	20 ,,	ultramarine			4	0
1003.	32 ,,	bistre			15	0
1004.	40 ,,	orange			5	0
1005.	50 ,,	s'ate ...			7	6
1006.	60 ,,	green				
1007.	70 ,,	rose ...				
1008.	80 ,,	bright br'n				
1009.	90 ,,	grey ...				
1010.	100 ,,	blue ...			10	0

1895 Dated. Same types as for 1893, but type 77 for values in centavos, and Type 76 for values in pesos, except that the inscription "LEY DE SELLOS" replaces "DIRECCION GENERAL DE RENTAS." Control nos. in black. Perf. 11½.

1011.	5 cents.,	slate blue	15	0	1	0
1012.	10 ,,	pale grey-gr'n			1	0
1013.	20 ,,	chesnut ...			1	6
1014.	30 ,,	carmine ...			2	9
1015.	40 ,,	pale ultra'ine	20	0	2	6
1016.	50 ,,	ochre ...			2	6
1017.	1 pesos (*sic*),	slate-blue	25	0	2	6
1018.	2 ,,	pale grey-g'n	25	0	2	6
1019.	4 ,,	chesnut ...			3	0
1020.	5 ,,	carmine ...			2	6
1021.	6 ,,	ochre ...				
1022.	10 ,,	pale ultra'ine			3	6
1023.	20 ,,	slate ...	50	0	3	6
1024.	32 ,,	grey ...			25	0
1025.	40 ,,	green ...			7	6
1026.	50 ,,	rose ...				
1027.	60 ,,	orange ...			10	0

			TALON. s. d.	GUIA. s. d.
1028.	70 pesos,	lilac ...		10 0
1029.	80 ,,	blue ...		12 6
1030.	90 ,,	pale yel'w ...		25 0
1031.	100 ,,	lilac ...		20 0

Type 80.

Type 81.

1896. Dated. Oxen, inscription and date within diamond shaped frame bearing further inscriptions for the values in centavos, and group of cattle on the values in pesos. Control nos. in black on blank label. Perf 11½. Types 80 and 81

			TALON. s. d.	GUIA. s. d.
1032.	5 cent.,	blue ...		
1032a	10 ,,	pale chesnut		—
1033.	20 ,,	rose ...		1 6
1034.	30 ,,	dark green ...		
1035.	40 ,,	orange ...		
1036.	50 ,,	lilac-rose ...	25 0	
1037.	1 peso,	blue ...		
1038.	2 ,,	pale chesnut	30 0	
1039.	4 ,,	rose ...		
1040.	5 ,,	dark green ...	40 0	3 0
1041.	6 ,,	orange ...		7 6
1042.	10 ,,	lilac-rose ...		
1043.	20 ,,	ochre ...		
1044.	32 ,,	em'ld green		
1045.	40 ,,	grey ...		
1046.	50 ,,	lilac ...		
1047.	60 ,,	pale ultra'ine		
1048.	70 ,,	lemon yel'w		
1049.	80 ,,	slate green...		
1050.	90 ,,	rose ...		
1051.	100 ,,	blue ...		

Type 82.

Type 83.

1897. Dated. Head of ox, with value in large white figures above for the values in centavos; Sheep in centre and values below for the values in pesos. Control nos. in black on blank label. Perf 11½. Types 82 and 83.

			TALON. s. d.	GUIA. s. d.
1052.	5 cent.,	red ...		0 6
1053.	10 ,,	blue ...		0 6
1054.	20 ,,	chesnut ...		0 8
1055.	30 ,,	rose ...		1 0
1056.	40 ,,	em'ld green		1 0
1057.	50 ,,	slate green...		0 8
1058.	1 pesos (*sic*),	red ...		1 0
1059.	2 ,,	blue ...		1 6
1060.	4 ,,	chesnut ...		2 0
1061.	5 ,,	rose ...		2 0
1062.	6 ,,	emerald gr'n		2 6
1063.	10 ,,	slate green ...		2 0
1064	20 ,,	orange ...		3 0
1065.	32 ,,	lilac ...		15 0
1066.	40 ,,	ultra'ine ...		4 0
1067.	50 ,,	dark br'n ...		4 0
1068.	60 ,,	pale blue gr'n		8 0
1069.	70 ,,	carmine ...		8 0
1070	80 ,,	ochre ...		8 0
1071.	90 ,,	pale grey blue		8 0
1072.	100 ,,	red ...		7 6

Type 84.

Type 85.

1898. Dated. Heads of cattle on values in centavos and mare and foal on values in pesos. Figures of value on coloured labels. Control nos. in black on blank label. Perf. 11½. Types 84 and 85. The second colour is that of the label of value.

		TALON. s. d.	GUIA. s. d.
1073.	5 c., pale br'n & d'k gr'n		0 3
1074.	10 ,, rose & pale ult arine		0 4
1075.	20 ,, purple and orange		0 5
1076.	30 ,, grey and rose		0 6
1077.	40 ,, red br'n & d'k blue		
1078.	50 ,, blue & vermilion		0 6
1079.	1 p., slate blue & dull rose		0 9
1080.	2 ,, pale br'n & d'k gr'n		1 0
1081.	4 ,, pale blue and violet		1 6
1082.	5 ,, rose & pale ultram'e		
1083.	6 ,, purple & orange		2 6
1084.	10 ,, emerald gr'n & br'n		2 6
1085.	20 ,, red & dark blue		3 0
1086	32 ,, blue & vermilion		
1087.	40 ,, mauve & yel'w gr'n		5 0
1088.	50 ,, slate grey & br'n purp.		
1089.	60 ,, y'lw gr'n & rose lilac		
1090.	70 ,, car'ne & dark green		
1091.	80 ,, grey green & orange		
1092.	90 ,, ochre & emerald gr'n		
1093.	100 ,, blue green & violet		6 0

Type 86.

1899. Dated. Group of cattle, arms, value in white figures on coloured label and inscriptions on the values in centavos; group of cattle and inscriptions on the values in pesos. Figures of value in white on coloured labels. Control nos. in black on blank label. Perf. 11½. Types 86 and 87.

Type 87.

		TALON. s. d.	GUIA. s. d.
1094.	5 c., blue green & orange		0 3
1095.	10 ,, blue & vermilion		
1096.	20 ,, orange & ultra'ine		0 4
1097.	30 ,, brown & eme'ld gr'n		0 6
1098.	40 ,, carmine & purple		0 9
1099.	50 ,, grey & vermilion		0 6
1100.	1 p., purp. br'n & d'k g'rn.		0 9
1101.	2 ,, rose and dark blue		1 0
1102.	4 ,, em'ld gr'n & br'n purp		1 6
1103.	5 ,, rose lilac & brown		2 0
1104.	6 ,, ultramarine & orange		3 0
1105.	10 ,, yellow & em'ld g'rn		
1106.	20 ,, blue and brown		3 0
1107.	40 ,, brown violet & or'ge		
1108.	50 ,, bistre & ultram'e		
1109.	60 ,, red and grey		
1110.	70 ,, slate & red'sh brown		
1111.	80 ,, mauve & dark blue		7 6
1112.	90 ,, brown & orange		7 6
1113.	100 ,, slate gr'n & em'ld gr'n		6 0

Type 88.

Type 89.

		TALON. s. d.	GUIA. s. d.

1900. Dated. Man and horses on the values in centavos, ploughing team on the values in pesos. Figures of value in white on coloured labels. On paper ruled with fine coloured lines. Control nos. in black on blank label. Perf. 11½. Types 88 and 89.

1114.	5c., dark blue & car'ine, lined buff ...	0	2
1115.	10c., ? ...		
1116.	20c., blue and chesnut, lined rose ...	0	4
1117.	30c., chesnut and blue gr'n, lined green ...	0	6
1118.	40c., slate-blue & chocolate, lined buff ...	0	6
1119.	50c., olive-green & or'ge, lined orange ...	0	6
1120.	1p., rose and blue, lined blue ...	0	9
1121.	2p., blue and brown, lined buff ...	1	0
1122.	4p., chesnut and gr'n, lined blue ...		
1123.	5p., green & slate blue, lined buff. ...	5	0
1124.	6p., ? ...		
1125.	10p., orange and blue, lined green ...		
1126.	20 ? ...		
1127.	40 ? ...		
1128.	50 ? ...		
1129.	60 ? ...		
1130.	70 ? ...		
1131.	80 ? ...		
1132.	90 ? ...		
1133.	100 ? ...		

OFICINA QUIMICA.

1886. Various inscriptions in rectangle, 26 x 37 mm. Figures of value in upper corners, and 1 CENTAVO below. Perf. 13.

		UN. s. d.	USED. s. d.
1134.	1c., black and rose.*		

Type 90.

1886. Large rect., 51 x 70 mm. Value in figures in centre on a circular band inscribed CONSEJO DE HIGIENE PUBLICA, PROVINCIA DE BUENOS AYRES in white letters on a block ground. Within the circle are also the words APTO PARA LA ALIMENTACION in black. Value on label above and control in red on label at base. Perf. 12. Type 90.

		UN. s. d.	USED. s. d.
1135.	10c., black & brown		
1136.	15 ,, ,, blue green		
1137.	20 ,, ,, blue		
1138.	30 ,, ,, violet		

1897. Rectangle 82 x 24 mm., containing withiu an engine turned frame in three lines: OFICINA QUIMICA. EXISTENCIA DEL ANO 1897. PROVINCIA DE BUENOS AYRES. Perf. 11½

1139. Value not indicated, vermilion.

Type 91.

Type 92.

1898. Dated. The ¼, ½, 1, 5, and 10 cent., thin oblong rectangle 83 x 25 mm. (Type 91), the 2 and 12c. oblong rect. (Type 92), 54 x 36 mm., and the 15, 20, 40, and 50 cent., rect. 55 x 39 mm. (Type 93). Inscriptions as last. Black controls varying in size on the different values. Perf. 11½

Type 93.

1140.	¼ cent., black & green		0	6
1141.	½ ,, ,, orange			
1142.	½ ,, ,, yellow			
1143.	1 ,, ,, blue		0	9
1144.	1 ,, ,, deep blue			
1145.	2 ,, ,, dull red		0	9
1146.	5 ,, ,, carmine		1	0
1147	10 ,, ,, buff		1	0
1148.	12 ,, ,, pale blue			
1149.	15 ,, ,, green			
1150.	20 ,, ,, blue		2	0
1151.	40 ,, ,, red violet			
1152.	50 ,, ,, orange		3	0

Do. with control nos. in smaller black figures.

1153. ½ cent., black & yellow

1899. Dated. Similar shapes and design to last issue. Black controls varying in size on the different values. Perf. 11½.

* We have not seen a copy of this stamp and are not certain that it is a Provincial one.

		UN. s. d.	USED. s. d.
1154.	¼ cent., black and blue		
1155.	½ ,, bl'k & em'd gr'n		
1156.	1 ,, brown violet		
1157.	2 ,, pale green		
1158.	2 ,, deep green		
1159.	10 ,, ultramarine		
1160.	20 ,, deep green		

SALUBRIDAD PUBLICA.

Type 94.

1900 Circular band bearing the inscription DIRECCION GENERAL DE SALUBRIDAD PUBLICA and within the circle DE LA PROVINCIA DE BUENOS AYRES and the value in figures. Below a label with the words LEY DE SELLOS, ART. 138, date on left, and small oval containing Arms on right. Black controls varying in size on the different values on blank label at base. Lithographed. Perf. 11. Type 94.

1161.	½ cent., orange ...	0	3
1162.	1 ,, pale blue ...	0	4
1163.	2 ,, vermilion ...	0	6

CATAMARCA.

Type 95.

1890? Arms in circular band. Name above and value below. Perf. 11½. Type 95.

		UN. s. d.	USED. s. d.
1.	1 cent., brown ...		
2.	5 ,, yellow ...		
3.	10 ,, pale red ...	5	0
4.	20 ,, blue ...		

Date? Arms in circle in centre. Name above, value below. Perf. 11½. Type 96.

		UN. s. d.	USED. s. d.
5.	5 cents., carmine rose		
6.	10 ,, slate blue		
7.	25 ,, brown ...		

Type 96.

Do. Perf. 12½.

8.	10 cents., slate blue		
Date? Type almost identical with the first issue but differing in minor details, such as shape of leaves in central band and shading in centre. Perf. 11½.			
9	10 cents., red ...	1	0
10.	20 ,, brown ...		
11.	25 ,, blue ...	2	0
12.	50 ,, dark green	3	0
13.	1 peso, violet ...	5	0
14.	5 ,, orange ...		

A 50c., green and 1 peso, violet were recently chronicled in M. P. J. copying an announcement in *L'Ami des Timbres* that these belonged to the first issue. We think this must be an error, as we have since seen stamps of these denominations in the colours given, and they undoubtedly belong to the 3rd issue, viz.: our Nos 12 and 13.

Type 89a.

Type 89b.

The above two types illustrate the 1901 issue of Document stamps on page 32.

	UN. s. d.	USED. s. d.

CORDOBA.

RENTA PROVINCIAL.

Type 97.

1881. Oblong rect., with Arms, Castle and flags, in centre. Rouletted. Type 97.

1 1 cent. fuerte, blue & rose

Type 98.

Date? Rect., Arms in centre, inscriptions above and value below. Type 98.

2. 25 cent., blue and rose
3. 50 ,, carmine and grey

Type 99.

1888. Arms in circular band. Figures of value in upper corners and large fig. of value in bottom left hand corner. Rouletted. Type 99.

4. 2 cent. ftes., green

1889. Same type. Perf. 11½.

5. 2 cents. ftes., green
6. 4 ,, blue ... 2 6
7. 4 ,, dark blue 2 6

Do. Perf. 12.

8. 2 cent. ftes., green ... 2 6
9. 19 ,, brown
10. 25 ,, vermilion
11. 50 ,, yel'w-br'n 5 0
12. 60 ,, orange
13. 1 peso fte., red-brown 5 0
14. 3 ,, blue ...
15. 5 ,, olive ...

	UN. s. d.	USED. s. d.

1897. Same type. Perf. 12.

16. 25 cent. fte., carmine 2 6
17. 80 ,, blue (with black control)

The 80 c. f. has a scroll at the base for control no.

1897. Provisionals. Same type as last, with surcharge of large figure of value. Perf 11½.

18. 5 cent., on 2c., green (violet sur.)
19. 5 cent., on 4c., dark blue (violet sur.)
20. 10 cent., on 2c., green (violet sur.)
21. 10 cent., on 2c., green (red sur.)
22. 10 cent., on 4c., blue (red sur.)
23. 10 cent., on 4c., dark blue (black sur.)
24. 20 cent., on 4c., dark blue (red sur.) 2 6
25. 25 cent., on 2c., green (red sur.)
26. 25 cent., on 4c., dark blue (black sur.) 3 0

Variety: Double sur. in violet.

27. 5 cent., on 4c., dark blue

Date? Arms in circular band. Figures of value in upper corners and value below Arms. Black control on label at base. Perf. 11½. Type 100.

28. 25 cent. nac. carmine
29. 50 ,, pale br'n
30. 1 peso nac., red-brown 3 0

Type 100.

CORRIENTES.

DOCUMENTS.

Type 101.

1879. Head of Liberty. Blank label at base. Type 101.

1. Value not indicated, black on white.

Type 102.

1882. Head of Rivadavia in circular band. Perf. 12½. Type 102.

		UN. s. d.	USED. s. d.
2.	1 peso fte., rose carmine		
3.	2 ,, ,,		
4.	3 ,, ,,	1 6	
5.	5 ,, ,,	1 6	
6.	7 ,, ,,	2 6	
7.	9 ,, ,,	2 6	

Type 103.

Type 104.

1884. Portraits in oval. Perf. 12½. Type 103 (1-9 centavos) and 104 (10-90 cent).

8.	1 cent., green ...		
9.	2 ,, ,, ...	1 6	
10.	3 ,, ,, ...		
11.	5 ,, ,, ...		
12.	7 ,, ,, ...		
13.	9 ,, ,, ...		
14.	10 ,, brown ...	0 9	
15.	20 ,, ,, ...	0 9	
16.	30 ,, ,, ...	1 6	
17.	50 ,, ,, ...		
18.	70 ,, ,, ...	2 6	
19.	90 ,, ,, ...		

Type 105.

1895. Upright rect. Portrait in oval. Perf. 11. Type 105.

20.	20 cent., violet ...		7 6
21.	25 ,, green ...	0 6	0 6
22.	50 ,, blue ...	0 6	0 6
23.	50 ,, pale blue ...	0 6	
24.	1 peso, red ...	0 6	0 6
25.	2 ,, brown ...	0 6	0 6
26.	3 ,, violet ...	0 9	0 9
27.	4 ,, green ...	0 9	0 9
28.	5 ,, blue ...	0 9	
29.	6 ,, red ...	0 9	
30.	7 ,, brown ...	0 9	
31.	8 ,, green ...	0 9	
32.	9 ,, blue ...	1 0	
33.	9 ,, dark blue ...	1 0	
34	10 ,, red ...	1 6	

Variety: Imperf. vertically.

35.	3 pesos, violet ...		

Type 106.

Type 107.

Type 108.

1897. Portraits in oval, on 5c. to 75c., General Pedro Ferré, (Type 106) on 1p, to 5p, G. Veronde Astrada, (Type 107.) from 6p. to 10 10p. General S. Martin (Type 108). Perf. 11½.

36.	5 cent., carmine ...		
37.	10 ,, ,, ...		
38.	20 ,, ,, ...		1 6
39.	25 ,, ,, ...		
40.	35 ,, ,, ...		
41.	40 ,, ,, ...		
42.	50 ,, ,, ...		
43.	75 ,, ,, ...		
44.	1 peso, ultramarine		
45.	2 ,, ,, ...		
46.	3 ,, ,, ...		
47.	4 ,, ,, ...		
48.	5 ,, ,, ...		
49.	6 ,, brown ...		
50.	7 ,, ,, ...		
51.	8 ,, ,, ...		
52.	9 ,, ,, ...		
53.	10 ,, ,, ...		

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. II. No. 1. **Subscription 2/6 per annum, post free.** **JANUARY, 1901.**

SPECIAL OFFER FOR JANUARY, 1901.

MAFEKINGS.

FANCY TYPE.

	USED
1d. on ½d. green Cape	12/-
3d. on 1d. red ,,	10/6
1d. on ½d. Bech. Protect	12/6
6d. on 3d. lilac British Bech. ...	22/6
1d. blue (Bicycle)	15/-
3d. ,, (Baden Powell)	18/6

(A few other varieties in stock.)

GREAT BRITAIN POSTAGE.

OXFORD UNION SOCIETY (O.U.S.)

	Used on Entires.
1d., red (1880) sur. on back	7 6
1d., lilac (1881) (14 pearls) sur. on back	15 0
1d., lilac (1881) (16 pearls) sur. on back	10 0

(This surcharge ceased in Oct. 1882.)
The above specimens are *very scarce*.

WALTER MORLEY,
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CATFORD, S.E.

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Philatelists' War Fund Auction Catalogue. March 1900	1/6

Bazaar Philatelists' Supplements (not published this season):

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" " 1897. Jan. 13th, 1/6 Feb. 24th, 1/6.
" " 1898. March 9th, 2/-.
" " 1899. Oct. 11th, 9d Nov. 8th, 6d. Dec. 13th, 9d
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"Morley's Philatelic Journal."

Edited by L. W. FULCHER, B.Sc.

Morley's Philatelic Journal is a monthly illustrated philatelic journal intended to be of service to collectors of postage, revenue, telegraph and railway stamps.

The ever increasing number of those who are devoting their attention to the last three sections, renders it highly necessary that a periodical publication should be available for the purpose of recording discoveries, of disseminating information, and of providing a common ground on which collectors may meet for the interchange of ideas and the discussion of of matters pertaining to these branches. Morley's Philatelic Journal is the only paper published in the English language which specially denotes itself to this purpose.

The collector of postage stamps only will, nevertheless, find articles on Postage Stamps embodying the fruit of personal research, and discoveries in this branch will be duly recorded, but there will be no chronicle of new issues, as this feature receives sufficient attention in other quarters.

The journal is conducted on perfectly independent lines for the sole benefit of collectors, the true interests of philatelists being carefully safeguarded. The advertisement pages contain the announcements of the publisher only, and no reference to the requirements of his business is made in the body of the paper.

In order to secure the ends enumerated above, special effort is made to secure a thorough list of the new issues and discoveries in the domain of fiscals and telegraphs, and as these lists are of the greatest service to collectors it is hoped that the hearty co-operation of all subscribers will be given in the endeavour to make them as complete as possible. Communications relating to this department should be addressed to the

editor, and, whenever possible, be accompanied by the specimens. Every care will then be taken of the latter and due acknowledgment will be made of every such favour. Government officials able to supply information will confer a favour on us and our readers by sending us any facts or documents announcing issues of early Telegraphs and Fiscals. We shall always be pleased to receive articles on the telegraphs or fiscals of any country.

Articles on the postage stamps of any country by specialists will also be gladly inserted and news of discoveries in this branch will be welcome.

It is a peculiar feature of revenue stamp collecting that there are many practically unknown devotees of the hobby, who have long been quietly amassing and studying fiscals, and we shall try to reach as many of these as possible and to induce them to furnish contributions to the common stock of knowledge through these pages. Several such have come forward during the past year and it is hoped that their example will be copied by others.

The following are among the chief articles which have already appeared in this journal.

The First American Stamp Duties. By A. Preston Pearce.
The Early Fiscals of British Guiana. By A. White.
Belgian Bill Stamps. By Jean Verzijl.
The Revenue Stamps of Siam. By L. W. Fulcher.
Revenue Stamps of British Central Africa. By Maurice Langlois.
British Foreign Bills, 1851-58.
Municipal Stamps of Gloucestershire. By R. Douglas.
Austrian Mysteries. By an Old Collector.
Philately as an Aid to Culture. By Rev. E. Bell, M.A.
British Railway Newspaper and Parcel Stamps current in 1900. By G. W. J. Potter.
Descriptive Catalogue of British Railway Stamps. By "K."
Kashmir Telegraphs. By J. H. Lane.
Seychelles. Discovery of two Types. By O. Firth.
Fiscal Stamps of Grenada. By E. D Bacon.
Local Postage Stamps of Great Britain. The Circular Delivery Co.'s Stamps. By W. Morley.
V.R.I. on Orange Free State. By. W. Morley.
Telegraph Stamps of Japan. By L. W. Fulcher.
American Fiscal Issues in the Philippine Islands. By A. Preston Pearce.

Our best thanks are due to our subscribers for the interest they have shown and the amount of assistance they have

rendered during the past year, and we hope that the same will be extended to us in the future.

We desire to exchange two copies of our journal for others, both at home and abroad. Publishers of Magazines, &c. who are willing to do so, are requested to send one copy of their publication to the Editor, L. W. Fulcher, 56, Buckleigh Road, Streatham, S.W., and one to the Publisher, W. Morley, 15, Brownhill Gardens, Catford, S.E.

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Editorial Address—

L. W. FULCHER,
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STREATHAM, S.W.

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,, ,, ,, ,, 12 x 11½	1 6	1 0
,, ,, orange yellow, perf. 11	1 0	2 0
,, ,, deep orange ,,	0 9	—
,, ,, yellow ,,	2 6	—
2½d. on 2/6 dark purple, type 1, p. 11	1 0	—
,, ,, ,, ,, ,, 2 ,,	0 8	—
,, ,, *pair* 2 types	1 8	—
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1d., blue green ,, ...	0 4	0 6
1d., pale green ,, ...	0 3	0 6
2d., orange yellow ,, ...	0 5	2 0
2d., ochre ,, ...	0 6	2 6
2d., orange ,, ...	1 6	2 0
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6d., lake ,, ...	1 6	2 6
1/-, rose ,, ...	—	2 0
1/-, carmine ,, ...	5 0	—
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2/6, dark lilac ,, ...	7 6	—

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MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

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3d. on 1d. red ,,	10/6
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6d. on 3d. lilac British Bech. ...	22/6
1d. blue (Bicycle)	15/-
3d. ,, (Baden Powell)	18/6

(A few other varieties in stock.)

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1d., lilac (1881) (14 pearls) sur. on back	15 0
1d., lilac (1881) (16 pearls) sur. on back	10 0

(This surcharge ceased in Oct. 1882.)
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1 anna, blue	1d.
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,, 4 ,, ,, (thirds) ...	5/-
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10c., buff ,, ,, ,, ...	9d.

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1899.

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4 ,, 6c., ochre	
4 ,, 8c., purple	
4 ,, 12c., blue	
4 ,, 18c., green	
4 ,, 24c., lake	
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4 ,, 50c., violet	
4 cents on 1 dollar, red	The set of four unused **8/6.**
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4 ,, 5 ,, violet	
4 ,, 10 ,, brown	

LABUAN.

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4 cents on 5 cents, green	The set of nine unused **7/6.**
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4 ,, 8 ,, rose	
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4 ,, 18 ,, bistre	
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	½d., brown, ditto with stop (dotted lines for address) ..	1	6
	½d., ditto (with third line longer)	1	6
1892.	½d., brown "Kaart 31mms." ..	5	0
1893.	½d., ,, ,, 28 ,, ..	1	6
	1½d., on 3d., blue "Vrystaat 16mms."	2	6
	1½d., on 2d., violet, ditto ..	2	6
1894.	1½d., on 2d., violet "Vrystaat 22mms."	3	0

The following varieties have surcharge of arms, *without flags*.

1894.	½d., brown "Kaart 31mms." ..	3	0
	1½d., on 2d., mauve (stop after value)	1	0
	1½d., on 2d., mauve, *red* surcharge	1	3
	1½d., ,, ,, black sur. *no Stop after value*, d close to 1½d.	2	6
	1½d., on 2d., ditto, d wider from 1½.	2	6

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

BRITISH SOUTH AFRICA.

I have just purchased a small parcel of these stamps from a South African client who wished to realize quickly on account of the duration of the War, and I offer same at special prices this month.

Postage, 1890.	Unused.	Pos'ly Used.
1d., black	0 2	0 2
2/-, vermilion	4 6	3 0
2/6, purple	5 0	5 0
5/-, orange-yellow ...	10 0	6 0
1891.		
½d., blue and verm. ...	0 1	0 1
2d., green and verm. ...	—	0 3
3d., black and green ...	0 4	0 6
8d., red and blue ...	1 0	1 3
3/-, brown and green ...	4 0	—
4/-, black and verm. ...	8 0	—
1896.		
½d., slate and violet ...	0 1	—
1d., scarlet and emerald ...	0 3	0 2
2d., brown and mauve ...	0 3	0 3
3d., chocolate and ultram'ne	0 4	—
4d., pale blue and mauve ...	1 3	—
4d., dark blue and mauve ...	0 6	0 4
6d., purple and bright rose	1 0	0 6
8d., olive-green and violet	1 0	1 6
1/., green and blue ...	1 6	0 6
2/-, indigo and green on buff	2 9	2 0
2/6, brown and purple on yellow	4 0	—
3/-, green & mauve on blue	4 0	—
5/-, verm. and green ...	6 0	2 6
1896. Surcharged on Cape Stamps during Matabele War :—		
½d., black	0 6	0 9
1d., rose	0 6	1 0
2d., brown	0 9	0 9
3d., claret	2 0	2 6
4d., blue	1 6	2 6
6d., violet	2 0	3 0
1/-, yellow-ochre ...	7 6	5 6
1897. Re-engraved.		
½d., olive and violet ...	0 2	0 4
1d., scarlet and emerald ...	0 3	0 6
2d., brown and mauve ...	0 4	0 6
3d., brown-red and blue ...	0 4	0 9
4d., ultramarine and mauve	0 5	0 9
6d., purple and pink ...	0 8	0 9
8d., olive and violet ...	0 10	1 6
1898.		
½d., green	0 1	0 2
1d., rose	0 2	0 2
6d., violet	0 7	0 9
1/-, ochre	—	0 9

HONG KONG.

Fiscal Postals.	Used Fiscally.
2 dollars sage green, perf. 15 x 15½ (cc.)	1/-
2 ,, dark sage green ,, ,,	1/6
3 ,, lilac ,, ,,	2/6
10 ,, green, perf. 14, cc	5/-
10 ,, olive green ,, ,, ...	7/6
5 on 10 dollars brown on red (provl.) ...	4/-

RAILWAYS.

	Unused.
The Furness Railway.	
½d., red, with controls, rouletted ...	2d.
1d., ,, ,, ,, ...	3d.
2d., ,, ,, ,, ...	4d.
3d., ,, ,, ,, ...	9d.
Great Western Railway (Type 1, figures.)	
2d., vermilion, perf. 10	1/-
Great Eastern Railway.	
4d., brown (1879), perf. 12	1/-
Maryport & Carlisle Railway.	
½d., black, perf.	1d.
1d., red ,, ...	2d.
2d., green ,, ...	4d.
3d., blue ,, ...	6d.
4d., yellow ,, ...	9d.
6d., brown ,, ...	1/-
Great Northern Railway.	
1d., black on pale green, *imperf.* ...	3d.
1d., ,, dark ,, ,, ...	3d.
2d., ,, green ,, ...	6d.
3d., ,, green ,, ...	9d.
London & South Western Ry.	
1d., lilac, *imperf.*	9d.
4d., ,, ,, ...	1/6
Midland and Great Northern Joint (Eastern Section.)	
½d., red and blue, imperf.	1/-

Pairs and blocks of above *imperfs.* can be supplied at same rates.

REVENUES.

Newfoundland.

1901.

10c., blue (revenue) unused .. 9d.

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271. Siam Postage minor varieties & errors &c.
267. } The B Collection of British Colonial
268. } Postage used and unused, many scarce varieties, marked very reasonably at nett cash prices.
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270. } a very fine series used and unused, minor varieties &c., marked very reasonably at nett cash prices.

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" " 1897. Jan. 13th, 1/6 Feb. 24th, 1/6.
" " 1898 March 9th, 2/-.
" " 1899. Oct. 11th, 9d Nov. 8th, 6d. Dec. 13th, 9d
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J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. II. No. 3. **Subscription 2/6 per annum, post free.** **MARCH, 1901.**

SPECIAL OFFER FOR MARCH, 1901.

PHILIPPINES.

REPUBLICAN GOVT. ISSUES.

POSTAGE.

	UNUSED
2c., red "Correos" ...	3d.
1 mil "Impresos" 1898-99. ...	2d.

TELEGRAPHS.

2c., violet ...	3d.
50c., blue ...	1/6

FISCALS.

10c., brown "Recibos" 1898-99. ...	9d.
8c., green "Certificado" 1898-99. ...	2/-
No value brown "Trans de Ganados" 1898-99.	4/-

(This stamp has blue control numbers.)
(Pairs and blocks at same rate.)

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CATFORD, S.E.

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GREAT BRITAIN.

A FEW SPECIAL OFFERS IN EARLIEST ISSUES OF SCARCE . . . VARIETIES. . . .

POSTAGE.

	MINT UNUSED.	VERY FINE USED.
1d, black, 1840 ..	20 0	0 6
1d., ,, pairs ..	—	2 6
2d., blue, 1840, red cancellation	—	3 6
2d., ,, ,, black ,,	—	2 6
2d., ,, ,, pairs	—	5 6
2d., ,, 1841 strip of 3 ..	—	1 0
1d., red-brown, 1854, perf. 14, small crown, Die 1 ..	—	0 6
1d., ditto, Die 2 ..	—	0 6
2d., blue, 1854, small cr., perf. 14	—	2 6
1d., red, perf. 14, large crown, blue paper	2 6	0 3
6d., violet, (octagonal) ..	60 0	3 6
10d., brown ,, ..	—	8 6
1/-, green ,, ..	—	2 6
2½d., lilac rose, error LH/FL ..	—	60 0
4d., rose, blue paper, small garter	—	5 0
4d., rose, ditto, medium garter	—	7 6
4d., ,, white paper, ,, ..	—	10 0
4d., vermilion, plate 15, wmk. garter	25 0	5 0
4d., sage green, ditto ..	12 6	2 6
4d, ,, plate 16, ditto ..	6 0	2 0
4d., brown ,, 17, ditto ..	20 0	7 6
4d., sage-green ,, 15, imperf.	30 0	—
8d., orange (1876) ..	15 0	2 6
1/-, salmon, plate 13, wmk. spray	35 0	4 6
3d., brown on orange (error 1891)	15 0	5 0

ARMY OFFICIAL.

	UNUSED	USED
½d., vermilion	0 9	0 1
1d., lilac	0 6	0 1
2½d., purple on blue ..	2 6	0 6
½d., green	0 2	0 2
½d., verm., error OFFICIAI	12 6	7 6
1d., lilac ,, ..	10 0	5 0
½d., verm., error short-footed L	12 6	6 0
1d., lilac ,, ,,	10 0	4 0

GREAT BRITAIN POSTAGE.

1841.

1d., red, imperf., a very fine parcel of 100 mostly on pieces of original, good variety of Shades, &c., price 10/-. (£4 10s. 0d. per 1000.)

MULREADY ENVELOPES, 1840.

	UNUSED	USED
1d., black (envelope) ..	20 0	20 0
2d., blue ,, ..	30 0	60 0
1d., black (letter sheet) ..	12 6	10 0
2d., blue ,, ..	30 0	—

ENVELOPES, 1841-55.

With silk threads.

2d., blue, all flaps pointed, (a rarity)	100 0	—
1d., pink, 4 x 2½ in., right flap not pointed	—	0 9
1d., pink, 4¾ x 2¾ ditto ..	10 0	0 3
1d., ,, 5¼ x 3⅜ ditto ..	30 0	0 6
2d., blue ,, ,, ..	2 6	25 0
2d., light blue, ditto ..	10 0	—
2d., dark blue, ditto ..	7 6	—
1d., pink, 4 x 2½, tongue flap, pink seal	10 0	2 6
1d., pink, 4¾ x 2¾, ditto ..	12 6	0 3
1d., ,, 5¼ x 3⅜, ditto ..	20 0	1 0

REGISTRATION ENVELOPES.

1887. Provl. issue.

2d., blue, size F, plain flap ..	2 6	—
2d., ,, ,, G, ,, ...	2 6	—

LETTER SHEETS.

1841. Dickinson paper, silk threads

1d., pink white paper ..	80 0	1 6
1d., ,, ,, " Specimen "	5 0	—
1d., ,, blue paper ..	—	7 6

NEWSBANDS, 1870.

½d., green on white, dated 1. 10. 70.	1 6	—
½d., ditto, 3 lines illustrations	40 0	—
½d., ditto, 5 ,, ,,	1 0	—
½d., green on buff 5 lines ..	1 0	—

POST CARDS.

1870. With border.

½d, violet on buff, large size	1 0	—
½d., ditto, small (word " To ")	1 0	0 2
½d., ditto ,, (without ,,)	1 6	0 2
½d., red-brown on white ..	0 6	0 2
1½d., ,, ,, buff ..	1 0	—

LETTER CARD, 1892.

1d., carmine on pale blue (1st printing)	7 6	2 6

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GREAT BRITAIN.

Sea Policies (Marine Insurance).
Set of 6 dark blue (3d., 8d., 1/3, 2/6, 3/9, 5/-) with florets—perf. 12½ ... 9d.

UNITED STATES.

1765.

2/6 blue Deed Stamp "America," very fine copy £5
4d., red, Almanack Duty, America ... £5

FRANCE.

Connaissements, set of 9 ... ... 6d.
Copies ,, 8 ... ... 6d.
Dimensions ,, 10 ... ... 6d.
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,, ,, 1864 ,, 20 ... 1/-
,, ,, 1872 ,, 13 ... 9d.
,, ,, ,, ,, 15 (including 12 & 20f.) 2/-
,, ,, 1877, set of 17 ... 9d.
,, ,, 1879 ,, 19 ... 9d.
,, ,, ,, complete set of 29 3/-
,, ,, 1880, set of 15 ... 1/-
,, ,, 1881, perf. set of 17 9d.
,, ,, ,, set of 27 including the 5.50, 6.50, 7, 8, 9. & 30 francs (these 6 stamps are catalogued at 17 francs) 6/6
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Quittances, set of 10 ... ... 6d.
A very fine set of **200 varieties** of French fiscals 25/-

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1871, blue and grey, set of 14 ... ... 1/6
,, ,, ,, complete set 16 ... 3/-
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1875, violet and black, set of 14 ... ... 1/-
1879, lilac and red ,, 12 ... ... 1/-
1882, lilac and black ,, 13 ... ... 1/-
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1869, lilac and grey, set of 15 ... ... 1/3
,, ,, ,, complete set of 16 ... 5/-

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Best quality, 1000 packed in tin foil in box, post free ... ... 9d.
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(These mounts are the same as used in all my approval books.)

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1900.

USED.

No value, blue, with three red bars across diagonally ... ... 2d.

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UNUSED.

No value, black on yellow, green bar, one newspaper ... ... 2d.
1d., red, black controls ... ... 2d.
2d. ,, ,, ,, ... 4d.
3d. ,, ,, ,, ... 6d.

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(Type 1, figures.)

2d., vermilion, perf. 10 ... ... 1/-

GREAT EASTERN RAILWAY.

4d., brown (1879), perf. 12 ... ... 1/-

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USED.

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1 yen blue and red, perf. 11 ... ... 1/6
1 ,, ,, ,, ,, 11½ 2/-
1 ,, ,, ,, ,, 9 ... ... 5/-

CHILI.

UNUSED.

1 peso, brown 5/-
5 pesos, vermilion 15/-
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1901.

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" " 1898 March 9th, 2/-.
" " 1899. Oct. 11th, 9d Nov. 8th, 6d. Dec. 13th, 9d.
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Edited by L. W. FULCHER, B.Sc.

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Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. II. No. 4. Subscription 2/6 per annum, post free. APRIL, 1901.

SPECIAL OFFER FOR APRIL, 1901.

PHILIPPINES.

REPUBLICAN GOVT. ISSUES.

POSTAGE.

	UNUSED
2c., red "Correos" ...	3d.
1 mil "Impresos" 1898-99. ...	2d.

TELEGRAPHS.

2c., violet ...	3d.
50c., blue ...	1/6

FISCALS.

10c., brown "Recibos" 1898-99. ...	9d.
8c., green "Certificado" 1898-99. ...	2/-
No value brown "Trans de Ganados" 1898-99.	4/-

(This stamp has blue control numbers.)
(Pairs and blocks at same rate.)

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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GREAT BRITAIN.

A FEW SPECIAL OFFERS IN EARLIEST ISSUES OF SCARCE . . . VARIETIES. . . .

POSTAGE.

	MINT UNUSED.	VERY FINE USED.
1d., black, 1840 ..	20 0	0 6
1d., ,, pairs ..	—	2 6
2d., blue, 1840, red cancellation	—	3 6
2d., ,, ,, black ,,	—	2 6
2d., ,, ,, pairs	—	5 6
2d., ,, 1841 strip of 3 ..	—	1 0
1d., red-brown, 1854, perf. 14, small crown, Die 1 ..	—	0 6
1d., ditto, Die 2 ..	—	0 6
2d., blue, 1854, small cr., perf. 14	—	2 6
1d., red, perf. 14, large crown, blue paper	2 6	0 3
6d., violet, (octagonal) ..	60 0	3 6
10d., brown ,, ..	—	8 6
1/-, green ,, ..	—	2 6
2½d., lilac rose, error LH/FL ..	—	60 0
4d., rose, blue paper, small garter	—	5 0
4d., rose, ditto, medium garter	—	7 6
4d., ,, white paper, ,, ..	—	10 0
4d., vermilion, plate 15, wmk. garter	25 0	5 0
4d., sage green, ditto ..	12 6	2 6
4d., ,, plate 16, ditto ..	6 0	2 0
4d., brown ,, 17, ditto ..	20 0	7 6
4d., sage-green ,, 15, imperf.	30 0	—
8d., orange (1876) ..	15 0	2 6
1/-, salmon, plate 13, wmk. spray	35 0	4 6
3d., brown on orange (error 1891)	15 0	5 0

ARMY OFFICIAL.

	UNUSED	USED
½d., vermilion	0 9	0 1
1d., lilac	0 6	0 1
2½d., purple on blue ..	2 6	0 6
½d., green	0 2	0 2
½d., verm., error OFFICIAI	12 6	7 6
1d., lilac ,, ..	10 0	5 0
½d., verm., error short-footed L	12 6	6 0
1d., lilac ,, ,,	10 0	4 0

GREAT BRITAIN POSTAGE.

1841.

1d., red, imperf., a very fine parcel of 100 mostly on pieces of original, good variety of Shades, &c, price 10/-. (£4 10s. 0d. per 1000.)

MULREADY ENVELOPES, 1840.

	UNUSED	USED
1d., black (envelope) ..	20 0	20 0
2d., blue ,, ..	30 0	60 0
1d., black (letter sheet) ..	12 6	10 0
2d., blue ,, ..	30 0	—

ENVELOPES, 1841-55.

With silk threads.

2d., blue, all flaps pointed, (a rarity)	100 0	—
1d., pink, 4 x 2½ in., right flap not pointed	—	0 9
1d., pink, 4¾ x 2¾ ditto ..	10 0	0 3
1d., ,, 5¼ x 3⅜ ditto ..	30 0	0 6
2d., blue ,, ,, ..	2 6	25 0
2d., light blue, ditto ..	10 0	—
2d., dark blue, ditto ..	7 6	—
1d., pink, 4 x 2½, tongue flap, pink seal	10 0	2 6
1d., pink, 4¾ x 2¾, ditto ..	12 6	0 3
1d., ,, 5¼ x 3⅜, ditto ..	20 0	1 0

REGISTRATION ENVELOPES.

1887. Provl. issue.

2d., blue, size F, plain flap ..	2 6	—
2d., ,, ,, G, ,, ...	2 6	—

LETTER SHEETS.

1841. Dickinson paper, silk threads

1d., pink white paper ..	80 0	1 6
1d., ,, ,, "Specimen"	5 0	—
1d., ,, blue paper ..	—	7 6

NEWSBANDS, 1870.

½d., green on white, dated 1. 10. 70.	1 6	—
½d., ditto, 3 lines illustrations	40 0	—
½d., ditto, 5 ,, ,,	1 0	—
½d., green on buff 5 lines ..	1 0	—

POST CARDS.

1870. With border.

½d., violet on buff, large size	1 0	—
½d., ditto, small (word "To")	1 0	0 2
½d., ditto ,, (without ,,)	1 6	0 2
½d., red-brown on white ..	0 6	0 2
1½d., ,, ,, buff ..	1 0	—

LETTER CARD, 1892.

1d., carmine on pale blue (1st printing)	7 6	2 6

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

FISCALS.

GREAT BRITAIN.

Sea Policies (Marine Insurance).
Set of 6 dark blue (3d., 8d., 1/3, 2/6, 3/9, 5/-) with florets—perf. 12½ ... 9d.

UNITED STATES.

1765.

2/6 blue Deed Stamp "America," very fine copy £5
4d., red, Almanack Duty, America ... £5

FRANCE.

Connaissements, set of 9 ... ... 6d.
Copies ,, 8 ... ... 6d.
Dimensions ,, 10 ... ... 6d.
Effets de Commerce 1860, set of 10 ... 1/-
,, ,, 1864 ,, 20 ... 1/-
,, ,, 1872 ,, 13 ... 9d.
,, ,, ,, ,, 15 (including 12 & 20f.) 2/-
,, ,, 1877, set of 17 ... 9d.
,, ,, 1879 ,, 19 ... 9d.
,, ,, ,, complete set of 29 3/-
,, ,, 1880, set of 15 ... 1/-
,, ,, 1881, perf. set of 17 9d.
,, ,, ,, set of 27 including the 5.50, 6.50, 7, 8, 9. & 30 francs (these 6 stamps are catalogued at 17 francs) 6/6
Effets de Commerce 1892, set of 20 ... 1/-
Quittances, set of 10 ... ... 6d.
A very fine set of **200 varieties** of French fiscals 25/-

GERMANY.

1871, blue and grey, set of 14 ... ... 1/6
,, ,, ,, complete set 16 ... 3/-
1873, blue and black, set of 12 including the 150 groschen 1/6
1875, violet and black, set of 14 ... ... 1/-
1879, lilac and red ,, 12 ... ... 1/-
1882, lilac and black ,, 13 ... ... 1/-
1886, green and black ,, 12 ... ... 1/-

NORTH GERMAN CONFEDERATION.

1869, lilac and grey, set of 15 ... ... 1/3
,, ,, ,, complete set of 16 ... 5/-

STAMP MOUNTS.

Best quality, 1000 packed in tin foil in box, post free ... ... 9d.
,, ,, 1000 small size in envelope ... ... 6d.
(These mounts are the same as used in all my approval books.)

RAILWAYS.

UNUSED.

CAMBRIAN RAILWAYS.

1d., black on white imperf. ... ... 9d.
2d., ,, yellow ,, ... 1/-

LONDON & SOUTH WESTERN RAILWAY.

½d., lilac, imperf. 1/-
2d., ,, ,, ... 9d.
3d., ,, ,, ... 9d.

NORTHAMPTON & BANBURY JUNCTION RAILWAY.

No value, 1 newspaper, black on lilac, imperf. ... ... 6d.

CAPE RAILWAY SERVICE

½d., black and green, imperf, (unchronicled value) 2/6

POSTAGE.

Natal. Envelopes—new issue, ½d., green, (2 sizes), 1d., rose, 4d., blue registration, (2 sizes), the set of 5 unused ... 2/-

TELEGRAPHS.

USED.

JAPAN.

1 yen blue and red, perf. 11 ... ... 1/6
1 ,, ,, ,, ,, 11½ 2/-
1 ,, ,, ,, ,, 9 ... ... 5/-

CHILI.

UNUSED.

1 peso, brown 5/-
5 pesos, vermilion 15/-
10 ,, green 15/-

REVENUES.

NEWFOUNDLAND.

1901.

UNUSED.

1c., blue ... ... 2d.
3c., rose ... ... 3d.
5c., brown ... ... 5d.
10c., mauve (revenue) ... ... 9d.

MONACO.

BILL STAMP.

5c., brown and blue ... ... 1d.
10c., ,, ,, ... 2d.
15c., ,, ,, ... 3d.
20c., ,, ,, ... 4d.
25c., ,, ,, ... 4d.
30c., ,, ,, ... 5d.
35c., ,, ,, ... 6d.
40c., ,, ,, ... 7d.
45c., ,, ,, ... 8d.
50c., ,, ,, ... 9d.

MORLEY'S PHILATELIC JOURNAL,

Vol. 1. 1900. Unbound **2/6.**

Bound in dark blue cloth **3/6.**

Blank Approval Books, red covers, (without my name on, but same make as my own) for collectors' use, can be supplied at 1/3 per dozen, post free. (Sample 2d.).

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AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

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WALTER MORLEY'S Catalogue and Price List of the Stamps of Great Britain. The most complete published, embracing all varieties of Postage, Fiscal, Telegraph, College, Railway, Post Cards, Envelopes, Newsbands, Deed Stamps, Newspaper Tax, &c., &c., 190 pages, listing over 6000 varieties, 2/6.

HANDY POCKET ALBUM, for reconstructing a sheet of the Postage Stamps of Great Britain. Each Album contains 20 pages, with spaces for the 240 stamps necessary for each sheet, 3d. each, 2/6 per dozen.

HISTORY OF BRITISH POSTMARKS. With 350 illustrations and a List of Numbers used in Obliterations, by J. H. Daniels, 2/6, by post 2/9.

A HISTORY OF THE ADHESIVE STAMPS OF THE BRITISH ISLES. Compiled from Official Sources by Hastings E. Wright and A. B. Creeke, jun., with 12 plates of Photo Mezzotype Illustrations, and 26 plates of Diagrams. Imperial 8vo., 260 pages. Published by the London Philatelic Society, price 24/-, post free 24/6, abroad 25/-

I have a few copies each on sale of the London Society's Works as under—

INDIA AND CEYLON—with plates 25/-

Part I.—BRITISH COLONIES IN AFRICA—with plates 25/-

Part II.—BRITISH COLONIES IN AFRICA—with plates, post free 16/4 (abroad 16/8).

POSTAGE STAMPS AND THEIR COLLECTION, a practical handbook for Collectors, by O. Firth, profusely illustrated, published by "The Bazaar" office, cloth gilt, 3/6, post free 3/9.

THE BAZAAR PHILATELISTS' SUPPLEMENT, the first three numbers published during season 1894-95, containing many interesting illustrated articles by well known Philatelists, the three numbers 2/6.

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(Wülburn's Works are in German.)

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The embossed Deed Stamps of Great Britain (Part I.) containing the stamps used during the reigns of William and Mary, Queen Anne, and George I., 3d.

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London Philatelic Exhibition Catalogue, 1890	1/-
Rogers' American Philatelic Blue Book, 1893	1/6
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C. Brande's Hoffstetter's Catalogue, Belgium and Congo. 1897	6d.
Transvaal Collectors' Quarterly. No. 1. Jan. 99	6d.
Philatelists' War Fund Auction Catalogue. March 1900	1/6

Bazaar Philatelists' Supplements (not published this season):

Numbers for 1895. Feb. 11th, 6d. June 10th, 1/-. April 8th, 1/-.
" " 1896. March 25th, 2/6. May 4th, 2/6.
" " 1897. Jan. 13th, 1/6
" " 1898 March 9th, 2/-.
" " 1899. Oct. 11th, 9d Nov. 8th, 6d. Dec. 13th, 9d.
" " 1900. Jan. 10th, Feb. 14th, March 14th, April 11th, 6d. each.

Fiscal Philatelist, 1893, Nos. 4 and 11, 1/- each.
" " " Nos. 1, 2, 3, 5, 6, 7, 8, 10, and 12, 6d. each.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. II. No. 5. Subscription 2/6 per annum, post free. MAY, 1901.

SPECIAL OFFER FOR MAY, 1901.

E. R. I.

TRANSVAAL.

POSTAGE.

UNUSED

1d., red and green, surcharged E.R.I. in black 6d.

COOKS ISLANDS.

1d. blue Postage	...	3d.
,, per dozen	...	2/3
,, per 50	...	7/6
,, per 100	...	12/6

GREAT BRITAIN.

TELEGRAPHS. USED

½d., orange, plate	5	...	1/-
1d, brown, ,,	1	...	4d.
1d ,, ,,	2	...	6d.
1/-, green ,,	4	...	9d.
1/-, ,, ,,	5	...	9d.

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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SAMOA.

POSTAGE STAMPS.

	UNUSED	USED
1887. perf 12½.		
1d., blue	6 0	—
1d., deep blue	6 0	10 0
3d., vermilion	5 0	15 0
6d., bright violet	10 0	—
6d., violet	12 6	12 6
9d., yellow-brown ...	10 0	—
1/-, yellow	15 0	22 6
2/-, brown	15 0	30 0
5/-, green...	20 0	—
1887. wmk. NZ and star.		
perf. 12½.		
½d , dull purple	0 9	—
1d., emerald	1 0	—
2d., orange	0 9	—
4d., blue	2 6	—
1/-. rose	5 0	5 0
2/6, red-violet	12 6	7 6
perf. 12.		
½d., dull purple	1 0	—
½d., deep purple	—	—
2d., dull orange	—	2 6
4d., blue	4 0	—
6d., lake	—	2 6
perf. 11½.		
½d., dull purple	—	0 2
½d., deep purple	0 6	0 4
1d., emerald	—	—
1d., green	—	0 6
1d., yellow-green	—	0 9
1d., blue-green	—	0 9
2d., dull orange	—	1 6
2d., orange-yellow ...	—	1 0
4d., blue	—	1 6
6d., brown	2 6	1 6
6d., lake	—	1 6
1/-, rose	—	2 6
perf. 12 x 11½.		
½d., dull purple	1 0	—
½d., deep purple	0 6	0 2
1d., emerald	5 0	2 6
1d., blue-green	—	0 9
1d., pale green	—	0 9
2d., orange-yellow ...	1 6	1 0
2d., dull orange	—	1 6
4d., blue	3 6	1 0
6d., brown	2 0	1 0
6d , lake	—	2 6
1/-, rose	—	1 6
1/-, carmine	—	5 0
2/6, violet	—	1 6
perf. 11.		
½d , dull purple	1 6	1 0
½d., deep purple	0 2	0 6
1d., blue-green	0 4	0 6
1d , pale green	0 3	0 6
2d., orange-yellow ...	0 5	2 0
2d., ochre	0 6	2 6
2d., orange	1 6	2 0
4d., blue	1 0	1 6
6d., lake	1 6	2 6
1/-, rose	—	2 0
1/-, carmine	5 0	—
2/6, violet	—	4 0
2/6, dark lilac	7 6	—
1892.—1896.		
2½d., rose, perf. 12½ ...	1 6	1 6
2½d., ,, ,, 11½ ...	—	2 6
2½d., ,, ,, 12 x 11½ ...	—	3 6
2½d., ,, ,, 11 ...	0 9	1 6
2½d., black ,, 10 x 11 ...	0 9	2 0
1893. FIVE PENCE surcharged in black on 4d. blue.		
5d. on 4d., blue, long line through value, perf 11½	7 6	—
5d. on 4d., blue, long line through value, perf. 12 x 11½	8 6	—
5d. on 4d., blue, short line through value, perf. 11½	7 6	—
5d. on 4d., blue, short line through value, perf. 12 x 11½	8 6	—
5d. on 4d., blue, error *PENOE*, perf. 11½	10 0	—
5d. on 4d., blue, error *PENOE*, perf. 12 x 11½	12 6	—
5d. on 4d., blue, error ⌐IVE perf. 12 x 11½	12 6	—
5d in red on 4d. blue		
5d. on 4d., d raised, perf. 12 x 11½	2 6	—
,, d on line with 5 ,,	2 6	—
,, ,, 2 bars through value perf. 12 x 11½. ...	3 6	—
1894.		
5d., red, perf. 11½	1 6	0 4
,, ,, 12	1 0	—
,, ,, 11½ x 12 ...	2 6	2 6
,, ,, 11½ x 11 ...	—	5 0
,, ,, 11	4 0	—
5d , carmine, perf 11 ...	7 6	8 6
April 1895. provl. half of 1/- used as 6d.		
6d. (half of 1/-) rose (on part original)	—	10 0
1895.		
1½d., in blue on 2d., orange, perf. 11½	0 6	1 0
1½d., in blue on 2d., orange, perf. 12 x 11½ ...	1 0	0 4
1½d., in blue on 2d., orange-yellow, perf. 11 ...	1 0	1 6
3d., in black on 2d., orange, perf. 11½	1 0	0 9
3d., in black on 2d., orange, perf. 12 x 11½	1 6	1 0
3d., in black on 2d., orange-perf. 11	1 0	2 0
3d., in black on 2d., deep orange, perf. 11 ...	0 9	—
3d., in black on 2d., yellow, perf. 11	2 6	—

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

SAMOA. Postage Stamps.—*Continued.*

1898-99 perf. 11.

2½d. surcharge type 1. ½d. longer than 2.
" 2. ½d. same length as 2.

2½d. in black on 1/- carmine, type 1.	0 9	2 6
2½d. in red on 1/- rose, type 1	0 9	—
" " " " " " " 2	0 6	—
" " " " " " pair 2 types	1 9	—
" " " " 1d. green type 1	0 9	2 6
" " " " " " " 2	0 6	—
" " " " " " pair 2 types	1 9	—

1899 change of Colour

½d., green, perf. 11	0 2	0 6
1d., red-brown " ...	0 3	—

1899. surcharged PROVISIONAL GOVT.

Red surcharge.

½d., green, perf. 11 ...	0 3	—
2d., orange "	1 0	—
4d., blue "	1 6	—
2/6, violet "	6 6	—

Black surcharge,

1d., red-brown, perf. 11 ...	0 9	—
5d., red " ...	1 9	—
6d., lake " ...	1 9	—
1/-, rose " ...	3 0	—

1900. perf. 11.

2½d. on 2/6, dark purple, type 1	1 0	—
" " " " " 2	0 8	—
" " pairs 2 types ...	1 8	—

1900.

German Stamps overprinted **Samoa.**

10 pf. red	0 3	—
20 pf. blue	0 5	—

TELEGRAPHS.

UNITED STATES.

Western Union.

1886, Frank, brown, red control ...	... 1/-
1891, " " blue control	... 6d.
1900, " violet, no control ...	... 6d.
" " " black " ...	... 4d.
" " " blue " ...	... 5/-
" " " red " ...	... 2d.

REVENUES.

UNITED STATES.

USED.

"LOUISIANA LAW STAMPS."

25c., green, ...	... 2/6
1 dollar, brown	... 5/-

JAPAN.

"NEW REVENUES."

5 sen., violet	... 1d.
1 " carmine	... 1d.
1 yen., green, blue and orange ...	... 6d.
5 " blue and carmine	... 1/6

RUSSIA.

UNUSED.

"PASSPORTS."

1 rouble, red	... 1/-

INDIA.

USED.

"SHARE TRANSFER."

2r. 8a., violet and red perf. 15 x 15½	... 1/-
3r. 12a., " " " " "	... 2/6
5 rupees " " " " "	... 1/6

"HIGH COURT."

50 rupees, mauve and red ...	... 12/6

TRANSVAAL.

UNUSED.

1d., blue, surcharged V.R.I. ...	... 4d.

CUBA.

UNUSED.

"POLICIA."

1872.	31c., lilac	... 6d.
	2p. 50c., red	... 6d.
1878.	50c., black	... 4/-
	5 pesetas, brown ...	... 2/6
1879.	31c., black	... 6d.
	1p. 25c., green	... 6d.
	3p. 75c., brown	... 1/6
	7p. 50c., "	... 6d.

"GIRO."

1882.	5c., brown	... 4d.
1896.	5c., blue	... 6d.
	15c., "	... 9d.
	1p 20c., blue	... 6d.

"LIBROS DE COMMERCIO"

1877.	50c., black	... 2/6
1878.	5 pesetas, green	... 1/0
1879.	25c, marone	... 1/6
	2p. 50c., ultramarine ...	... 2/6
	7p. 50c., pink	... 1/6

"SELLO"

1896-97 50c., blue	... 2/6

"TIMBRE MOVIL."

1894.	5c., blue	... 4d.
	25c., lilac	... 1/-
1895	5c., green	... 3d.
1896.	5c., brown	... 3d.
1897	5c., marone	... 3d.
	25c., brown	... 9d.

"MANIFESTOS."

1894-95.	75c., vermilion ...	... 7/6
1896-97.	75c, blue	... 5/-

"FACTURAS P. DE. EXPORTACION."

1896-97.	35c., brown	... 6d.

MORLEY'S PHILATELIC JOURNAL,

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PUBLICATIONS.

WALTER MORLEY'S Catalogue and Price List of the Stamps of Great Britain. The most complete published, embracing all varieties of Postage, Fiscal, Telegraph, College, Railway, Post Cards, Envelopes, Newsbands, Deed Stamps, Newspaper Tax, &c., &c., 190 pages, listing over 6000 varieties, 2/6.

HANDY POCKET ALBUM, for reconstructing a sheet of the Postage Stamps of Great Britain. Each Album contains 20 pages, with spaces for the 240 stamps necessary for each sheet, 3d. each, 2/6 per dozen

A HISTORY OF THE ADHESIVE STAMPS OF THE BRITISH ISLES. Compiled from Official Sources by Hastings E. Wright and A. B. Creeke, jun., with 12 plates of Photo Mezzotype Illustrations, and 26 plates of Diagrams. Imperial 8vo., 260 pages Published by the London Philatelic Society, price 24/-, post free 24/6, abroad 25/-

I have a few copies each on sale of the London Society's Works as under—

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Part I.—BRITISH COLONIES IN AFRICA—with plates 25/-

Part II.—BRITISH COLONIES IN AFRICA—with plates, post free 16/4 (abroad 16/8).

POSTAGE STAMPS AND THEIR COLLECTION, a practical handbook for Collectors, by O. Firth, profusely illustrated, published by "The Bazaar" office, cloth gilt, 3/6, post free 3/9.

THE BAZAAR PHILATELISTS' SUPPLEMENT, the first three numbers published during season 1894-95, containing many interesting illustrated articles by well known Philatelists, the three numbers 2/6.

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WALTER MORLEY'S Catalogue and Price List of the Revenue Stamps of the British Colonies, an invaluable work of reference to any Philatelist. 2/6.

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Wülburn's Catalogue of the Revenue Stamps of Austria, and Balkan Countries, post free 2/1.
(Wülburn's Works are in German.)

Handbook of the Revenue Stamps of Great Britain and Ireland, by Fred. Geo. C. Lundy, post free 1/6.

The embossed Deed Stamps of Great Britain (Part I.) containing the stamps used during the reigns of William and Mary, Queen Anne, and George I., 3d.

The Fiscal Philatelist and Revenue Stamp Guide, containing 176 pages of solid reading matter, and catalogue of the fiscals of several countries the most interesting being TELEGRAPH STAMPS OF CEYLON, REVENUE STAMPS OF PERU, illustrated, with map shewing districts of the local surcharges, REVENUES OF PERSIA, AND JAPAN, IRISH DUTY STAMPS, PORTUGAL REVENUES, &c., Vol. I, 1892, bound in cloth, price 7/6.

REVENUE STAMPS OF THE UNITED STATES. An Historical Reference list compiled by Geo. L. Toppan, H. E. Deats, and Alex. Holland, a committee of the Boston Philatelic Society, over 400 pages royal octavo, post free in United Kingdom 13/9.

HISTORIQUE DES PAPIERS TIMBRÉS ET DES TIMBRES FISCAUX MOBILES DE LA FRANCE—Depuis leur origine jusqu'à nos jours, by A. Guenin, (with 67 illustrations), post free 1/-

WALTER MORLEY'S Catalogue and Price List of the Telegraph Stamps of the World, with about 400 illustrations of all the principal varieties and types (by special permission of the Board of Inland Revenue). The Edition is limited, printed on one side of the paper only, and well bound in cloth 5/-.

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WATERFORD & LIMERICK RAILWAY.

	UNUSED		USED	
2d., yellow-green, perf. 12 ...	40	0	20	•
2d., green ,, ...	60	0	30	•
2d., emerald-green, perf. 11	80	0	50	•
2d., bluish green ,, 10			70	•

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2d., blue green (1897) perf. 11	15	0		
2d., pale yellow green (1898) ,,	5	0		
2d., dark ,, ,,	2	6		
2d., dull green (1899) ,,	2	6		
2d., deep ,, ,,	2	6		
2d., pale ,, ,,	1	6	1	•
2d., pale bluish green (1900) ,,	1	6		
2d., yellow-green (1898) *imperf.*	4	0		
,, *imperf. pair tête bêche*	15	0		
2d., dull green (1899) *imperf.*	4	0		
2d., pale bluish green (1900) *imperf.*	3	0		
,, ,, *imperf. pair tête bêche*	10	0		

WATERFORD, DUNGARVAN & LISMORE.

2d., red, imperf.	4	0
2d., ,, *pair tête bêche* imperf.	15	0

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J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

Edited by L. W. FULCHER, B.Sc.

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to whom all business communications should be addressed.

Vol. II. No. 6. **Subscription 2/6 per annum, post free.** **JUNE, 1901.**

SPECIAL OFFER FOR JUNE, 1901.

E. R. I.

TRANSVAAL.

POSTAGE.

UNUSED

1d., red and green, surcharged E.R.I. in black 3d.
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SAMOA.

POSTAGE STAMPS.

	UNUSED	USED
1887. wmk. NZ and star.		
perf. 12½.		
½d., dull purple	0 9	—
1d., emerald	1 0	—
2d., orange	0 9	—
4d., blue	2 6	—
1/-, rose	5 0	5 0
2/6, red-violet	12 6	7 6
perf. 12.		
½d., dull purple	1 0	—
½d., deep purple	—	—
2d., dull orange	—	2 6
4d., blue	4 0	—
6d., lake	—	2 6
perf. 11½.		
½d., dull purple	—	0 2
½d., deep purple	0 6	0 4
1d., emerald	—	—
1d., green	—	0 6
1d., yellow-green	—	0 9
1d., blue-green	—	0 9
2d., dull orange	—	1 6
2d., orange-yellow ...	—	1 0
4d., blue	—	1 6
6d., brown	2 6	1 6
6d., lake	—	1 6
1/-, rose	—	2 6
perf. 12 x 11½.		
½d., dull purple	1 0	—
½d., deep purple	0 6	0 2
1d., emerald	5 0	2 6
1d., blue-green	—	0 9
1d., pale green	—	0 9
2d., orange-yellow ...	1 6	1 0
2d., dull orange	—	1 6
4d., blue	3 6	1 0
6d., brown	2 0	1 0
6d., lake	—	2 6
1/-, rose	—	1 6
1/-, carmine	—	5 0
2/6, violet	—	1 6
perf. 11.		
½d., dull purple	1 6	1 0
½d., deep purple	0 2	0 6
1d., blue-green	0 4	0 6
1d., pale green	0 3	0 6
2d., orange-yellow ...	0 5	2 0
2d., ochre	0 6	2 6
2d., orange	1 6	2 0
4d., blue	1 0	1 6
6d., lake	1 6	2 6
1/-, rose	—	2 0
1/-, carmine	5 0	—
2/6, violet	—	4 0
2/6, dark lilac	7 6	—

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2d., " " " " ...	£1
2½d., blue " " " ...	£10
3d., " " " " ...	£1
4d., " " " " ...	£4
6d., " " " " ...	£2
1/-, brown " " " ...	£2
1/-, brown, figure of value omitted, pair	£6
2½d., blue, *pair* with Roman I and antique 2 to ½d. on one stamp	£10
3d., blue, error with I of V.R.I. only, no figures, single copy	£10
Entire Sheet (240) 2d., violet (4 with no stop after V)	£6
Entire Sheet of 3d., blue (4 no stop after V)	£8 10s.
Entire Sheet of 6d., blue (4 no stop after V and 2 without figure 6 to value, very scarce	£25
Entire Sheet of 1/-, brown (4 no stop after V, 12 with stop raised after s, and 1 with 1 and s wider apart)	£35

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20 paras, mauve, 1st issue, used ...	2	10	0
" " fine used pair ...	6	0	0
" " variety, double printed	12	0	0
10 paras, blue, 2nd issue, pair *imperf. between vertically*, used ...	6	0	0

BARBADOS.

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½d., black, error "*ritish*" mint ...	5	0	0
½d., black, double sur. in red & black mint	2	0	0
½d., black, "Protectorate" only in green	1	15	0
½d., black, double sur. "Bech. Protect."	0	10	0
½d., verm, large type "Protect" mint	0	15	0
2/6, green "Protectorate" unused	6	0	0
2/6, " " used	6	0	0
5/-, " " unused	7	10	0

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£5 orange, superb used copy ...	2	5	0
1/-, green 1884. I.R.OFFICIAL used, very fine colour lightly cancelled- (one of the scarcest used English)	5	0	0
£1 green, I.R.OFFICIAL., very fine used	3	0	0

SIAM.

1899. Error, full face of King. 2 atts green and rose, mint ...	2	0	0

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Fine used block of six 2½d. blue, one being the rare variety Roman I and antique 2 to ½d (only one on a sheet)	4	10	0

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" " " black " ...	... 4d.
" " " blue " ...	... 5/-
" " " red " ...	... 2d.

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"NEW REVENUES."

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1 " carmine	... 1d.
1 yen., green, blue and orange ...	... 6d.
5 " blue and carmine	... 1/6

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1 dollar, brown	... 5/-

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"PASSPORTS."	UNUSED.
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1878.	50c., black	... 4/-
	5 pesetas, brown ...	... 2/6
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	3p. 75c., brown	... 1/6
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1896.	5c., blue	... 6d.
	15c., "	... 9d.
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1878.	5 pesetas, green	... 1/0
1879.	25c., marone	... 1/6
	2p. 50c., ultramarine ...	... 2/6
	7p. 50c., pink	... 1/6

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	25c., lilac	... 1/-
1895	5c., green	... 3d.
1896.	5c., brown	... 3d.
1897	5c., marone	... 3d.
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1894-95.	75c., vermilion ...	... 7/6
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1 anna, red, Court Fee	... 6d.

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	UNUSED	USED
2d., yellow-green, perf. 12 ...	40 0	20 0
2d., green ,, ...	60 0	30 0
2d., emerald-green, perf. 11	80 0	50 0
2d., bluish green ,, 10		70 0

WATERFORD, LIMERICK, & WESTERN RAILWAY

2d., blue green (1897) perf. 11	15 0	
2d., pale yellow green (1898) ,,	5 0	
2d., dark ,, ,,	2 6	
2d., dull green (1899) ,,	2 6	
2d., deep ,, ,,	2 6	
2d., pale ,, ,,	1 6	1 0
2d., pale bluish green (1900) ,,	1 6	
2d., yellow-green (1898) *imperf*	4 0	
,, *imperf. pair tête bêche*	15 0	
2d., dull green (1899) *imperf.*	4 0	
2d., pale bluish green (1900) *imperf.*	3 0	
,, ,, *imperf. pair tête bêche*	10 0	

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Edited by L. W. FULCHER, B.Sc.

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to whom all business communications should be addressed.

Vol. II. No. 7. **Subscription 2/6 per annum, post free.** **JULY, 1901.**

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SOUTH AUSTRALIA.

POSTAGE.	USED
9d., lilac rose, perf. 11½ ...	6d.
" " " " 11½ x 12½	9d.
1/-, dull brown, perf. 11½	6d.
" " " " 11½ x 12½	6d.
1/-, dull brown, (*thin O.S.*) perf. 11½	9d.
1/-, dull brown, (*thin O.S.*) perf. 11½ x 12½ ...	1/6
1/-, dull brown, (*thin O.S.*) perf. 12½ x 11½	2/6
2/-, carmine, thin O.S. perf. 11½	2/6
" " " " 11½ x 12½	3/6
½d., green, *wide O.S.* perf. 13	2d.

VENEZUELA.

OFFICIAL.

Set of 5 (5. 10. 25. 50c. 1 bolivar) used ...	2/6
Set of 5 (5. 10. 25. 50c. 1 bolivar) unused ...	3/0

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POSTAGE.

BUENOS AYRES.

	£	s.	d.
1858. 2 pesos, blue, unused ...	3	10	0

CANADA.

1868. 3c., red, laid paper, mint ...	6	0	0

CYPRUS.

½d., red, plate 19, mint	5	0	0

PORTUGUESE INDIES.

1881. 5 reis on 10, red sur. Gibbons number 89. Mint, a rarity ...	12	0	0

SHANGHAI.

1865. 2 candareen, black, wove paper, unused	2	10	0

ZULULAND.

½d., green, double surcharge, mint	4	0	0

NEW ZEALAND.

1898. 2s., green (London print), pair imperf. between, horizontally, mint	15	0	0

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£5 orange, superb used copy ...	2	5	0
1/-, green 1884. I.R.OFFICIAL used, very fine colour lightly cancelled- (one of the scarcest used English)	5	0	0
£1 green, I.R.OFFICIAL., very fine used	3	0	0
10d., oct., used, very fine copy, double printed	5	0	0
1d., red, 1841, Dickinson paper, (silk thread)	2	0	0
2d., red, 1841, Dickinson paper (proof, lower corners blank) ...	6	0	0
1½d., lilac-rose (1860), imperf. mint	5	0	0
1½d., red, error, $\frac{O\ P}{P\ C}$, used, fair copy	2	0	0
2½d., lilac-rose, error, $\frac{L\ H}{F\ L}$, used, fair copy	4	0	0
6d., violet, oct., mint	4	0	0
1/-, green, oct., supurb block of 14 used (the largest block known)	7	0	0
6d. (1865), proof in green, with trial postmarked (Helmsley) ...	3	0	0
1/- (1865), proof in red (slightly rubbed)	1	10	0
4d., red (1862), hair lines, imperf., mint	1	1	0
" " " block of 4	4	4	0
6d., lilac " " imperf. mint	2	5	0
1/-, green " " "	5	0	0
6d., violet, plate 9, imperf, mint ...	2	0	0
" " on blue chemical paper, imperf. mint ...	4	0	0
6d., violet, plate 9, blue chemical paper, perf., surcharged "specimen," mint. ...	3	0	0

GREAT BRITAIN.—*continued*

4d., green, plate 15, imperf. pair, mint	4	0	0
1d., Venetian red (1880), imperf. mint	1	15	0
Prince Consort Essay, 1d., brown	0	15	0
" " " block of 4	3	0	0
Metropolitan Circular Delivery Company, ½d., rose, with cancellation of the Company in red, an extreme rarity, used	4	0	0
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" " fine used pair ...	6	0	0
" " variety, double printed	12	0	0
10 paras, blue, 2nd issue, pair *imperf. between vertically*, used ...	6	0	0

BARBADOS.

1873. 5/- dull-rose, grand copy, even centred, mint	4	10	0

BRITISH BECHUANALAND.

½d., black, error "*ritish*" mint ...	5	0	0
½d., black, double sur. in red & black mint	2	0	0
½d., black, "Protectorate" only in green	1	15	0
½d., black, double sur. "Bech. Protect."	0	10	0
½d., verm, large type "Protect" mint	0	15	0
2/6, green "Protectorate" unused	6	0	0
2/6, " " used	6	0	0
5/-, " " unused	7	10	0

SIAM.

1899. Error, full face of King. 2 atts green and rose, mint ...	2	0	0

ORANGE FREE STATE.

Fine used block of six 2½d. blue, one being the rare variety Roman I and antique 2 to ½d (only one on a sheet)	4	10	0

SORUTH.

1st issue. 1 anna, black on blue, laid paper, used	0	10	0

COOKS ISLANDS.

	Unused
1d. blue Postage	3d.
" per 50	7/6
" per 100	12/6

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GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

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POSTAGE.

FIRST PRINTING. Level stops.

The following rare varieties are offered this month subject to being unsold on receipt of order.

	UNUSED
½d., orange, no stop after V, in pair ...	£3
1d., violet ,, ,, ,, ...	£3
2d. ,, ,, ,, ,, ...	£1
2½d., blue ,, ,, ,, ...	£10
3d., ,, ,, ,, ,, ...	£1
4d., ,, ,, ,, ,, ...	£4
6d., ,, ,, ,, ,, ...	£2
1/-, brown ,, ,, ,, ...	£2
1/-, brown, figure of value omitted, pair	£6
2½d., blue, *pair* with Roman I and antique 2 to ½d. on one stamp	£10
3d., blue, error with I of V.R.I. only, no figures, single copy	£10

E. R. I.

TRANSVAAL.

POSTAGE.

	UNUSED.
1d., red and green, surcharged E.R I. in black	3d.
Entire pane of 60	10/-

REVENUES.

BRITISH SOUTH AFRICA.

A very fine set of 18 postage and revenue, used fiscally, with light cancellations—(½d., 1d., 2d., 3d., 4d., 6d., 8d., 1/-, 2/-, 2/6, 5/-, 10/-, £1, £2, £5, £10, £50, £100.)

A grand set and very cheap, price £15.

RUSSIA.

"PASSPORTS."	UNUSED.
1 rouble, red	1/-

TRANSVAAL.

1d., blue, surcharged V.R.I.	4d.

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1 peso, vermilion, imperf. 1889-90 ...	1/-
20 centavos, black on yellow, perf., 1889-9	6d.
20 centavos, black on yellow, glazed paper, imperf. 1891-92	1/-
20 centavos, black on yellow, wove paper, imperf. 1891-92	6d.
50 centavos, black on blue, wove paper, imperf. 1891-92	9d.
1 peso, black on rose, imperf. 1891-92 ...	1/-
50 centavos, black on blue, imperf. 1893-94	9d.
1 peso, black on rose, imperf. 1893-94 ...	1/-
1 peso, black on blue, imperf. 1897-98 ...	1/-
2c., green, "Cigarrillos" imperf. ...	2d.

CUBA.

"GIRO."

80c., pale blue	1/-
25c., green, 1881	9d.
5c., marone, 1881	1/6

"SELLO."

75c., green, imperf. 1894-95	2/6
11 pesos 25c., marone, imperf. 1894-95 ...	7/6
1 peso 10c., rose, 1896-97	4/-

"FACULTADES."

7 peso 50c., lilac, 1894	7/6

MUNICIPAL FOR HABANA.

25c., green, on pale buff	4/-

PORTO RICO.

"GIRO."

50 pesos, dark brown	7/6
15 ,, yellow-brown	4/-
1 peso 20c., marone	1/6
2 ,, 40c., ,, ...	2/6
3 pesos ,, ...	2/6
3 pesos 60c. ,, ...	4/-
5 pesos ,, ...	3/6

"SELLO."

2 pesos, marone, 1892-93	5/-
2 ,, orange, 1894-95	5/-
18 pesos 75c., lilac ,, ...	10/-
25 pesos, marone ,, ...	7/6
2 pesos, marone, 1896-97	2/6
4 ,, orange ,, ...	3/6
7 pesos 50c., lilac ,, ...	6/-
12 p. 50c., brown ,, ...	7/6
18 p. 75c., blue ,, ...	8/6
25 pesos, orange ,, ...	7/6
2 pesos, black, 1898-99	1/6
3 ,, ,, ,, ...	2/-
20 ,, ,, ,, ...	5/-

ZANZIBAR.

Provl. Surcharge on Indian Revenues.

4 annas, green used	1/-
8 ,, blue ,, ...	1/6
1 rupee, salmon ,, ...	1/6

JANJIRA.

1 anna, red, Court Fee	6d

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(NICARAGUA.)

Set of 3 revenues (5, 10, 25 cents) unused price	4/-

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Vol. 1. 1900. Unbound **2/6.**

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HANDY POCKET ALBUM, for reconstructing a sheet of the Postage Stamps of Great Britain. Each Album contains 20 pages, with spaces for the 240 stamps necessary for each sheet, 3d. each, 2/6 per dozen

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WATERFORD & LIMERICK RAILWAY.

	UNUSED	USED
2d., yellow-green, perf. 12 ...	40 0	20 0
2d., green ,, ...	60 0	30 0
2d., emerald-green, perf. 11	80 0	50 0
2d., bluish green ,, 10		70 0

WATERFORD, LIMERICK, & WESTERN RAILWAY

2d., blue green (1897) perf. 11	15 0	
2d., pale yellow green (1898) ,,	5 0	
2d., dark ,, ,,	2 6	
2d., dull green (1899) ,,	2 6	
2d., deep ,, ,,	2 6	
2d., pale ,, ,,	1 6	1 0
2d., pale bluish green (1900) ,,	1 6	
2d., yellow-green (1898) *imperf*	4 0	
,, *imperf. pair tête bêche*	15 0	
2d., dull green (1899) *imperf.*	4 0	
2d., pale bluish green (1900) *imperf.*	3 0	
,, ,, *imperf. pair tête bêche*	10 0	

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2d., ,, *pair tête bêche* imperf.	15 0

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J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. II. No. 8. **Subscription 2/6 per annum, post free.** **AUGUST, 1901.**

SPECIAL OFFER FOR AUGUST, 1901.

SOUTH AUSTRALIA.

POSTAGE.	USED.
9d, lilac rose, perf. 11½ ...	6d.
" " " " 11½ x 12½	9d.
1/-, dull brown, perf. 11½	6d
" " " " 11½ x 12½	6d.
1/-, dull brown, (*thin O.S.*) perf. 11½	9d.
1/-, dull brown, (*thin O.S.*) perf. 11½ x 12½ ...	1/6
1/-, dull brown, (*thin O.S.*) perf. 12½ x 11½	2/6
2/-, carmine, thin O.S. perf. 11½	2/6
" " " " 11½ x 12½	3/6
½d., green, *wide O. S.* perf. 13	2d.

VENEZUELA.

OFFICIAL.

Set of 5 (5. 10. 25. 50c. 1 bolivar) used ...	2/6
Set of 5 (5. 10. 25. 50c. 1 bolivar) unused ...	3/0

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POSTAGE.

BUENOS AYRES.

	£	s.	d.
1858. 2 pesos, blue, unused ...	3	10	0

CANADA.

1868. 3c., red, laid paper, mint ...	6	0	0

CYPRUS.

½d., red, plate 19, mint	5	0	0

PORTUGUESE INDIES.

1881. 5 reis on 10, red sur. Gibbons number 89. Mint, a rarity ...	12	0	0

SHANGHAI.

1865. 2 candareen, black, wove paper, unused	2	10	0

ZULULAND.

½d., green, double surcharge, mint	4	0	0

NEW ZEALAND.

1898. 2s., green (London print), pair imperf. between, horizontally, mint	15	0	0

GREAT BRITAIN.

£5 orange, superb used copy ...	2	5	0
1/-, green 1884. I.R.OFFICIAL used, very fine colour lightly cancelled- (one of the scarcest used English)	5	0	0
£1 green, I.R.OFFICIAL., very fine used	3	0	0
10d., oct., used, very fine copy, double printed	5	0	0
1d., red, 1841, Dickinson paper, (silk thread)	2	0	0
2d., red, 1841, Dickinson paper (proof, lower corners blank) ...	6	0	0
1½d., lilac-rose (1860), imperf. mint	5	0	0
1½d., red, error, $\frac{\text{O P}}{\text{P C}}$, used, fair copy	2	0	0
2½d., lilac-rose, error, $\frac{\text{L H}}{\text{F L}}$, used, fair copy	4	0	0
6d., violet, oct., mint	4	0	0
1/-, green, oct., supurb block of 14 used (the largest block known)	7	0	0
6d. (1865), proof in green, with trial postmarked (Helmsley) ...	3	0	0
1/- (1865), proof in red (slightly rubbed)	1	10	0
4d., red (1862), hair lines, imperf., mint	1	1	0
,, ,, ,, block of 4	4	4	0
6d., lilac ,, ,, imperf. mint	2	5	0
1/-, green ,, ,, ,,	5	0	0
6d., violet, plate 9, imperf, mint ...	2	0	0
,, ,, on blue chemical paper, imperf. mint ...	4	0	0
6d., violet, plate 9, blue chemical paper, perf., surcharged "specimen," mint. ...	3	0	0

GREAT BRITAIN.—*continued*

4d., green, plate 15, imperf. pair, mint	4	0	0
1d., Venetian red (1880), imperf. mint	1	15	0
Prince Consort Essay, 1d., brown	0	15	0
,, ,, ,, block of 4	3	0	0
Metropolitan Circular Delivery Company, ½d., rose, with cancellation of the Company in red, an extreme rarity, used	4	0	0
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20 paras, mauve, 1st issue, used ...	2	10	0
,, ,, fine used pair ...	6	0	0
,, ,, variety, double printed	12	0	0
10 paras, blue, 2nd issue, pair *imperf. between vertically*, used ...	6	0	0

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1873. 5/- dull-rose, grand copy, even centred, mint	4	10	0

BRITISH BECHUANALAND.

½d., black, error "*ritish*" mint ...	5	0	0
½d., black, double sur. in red & black mint	2	0	0
½d., black, "Protectorate" only in green	1	15	0
½d., black, double sur. "Bech. Protect."	0	10	0
½d., verm, large type "Protect" mint	0	15	0
2/6, green "Protectorate" unused	6	0	0
2/6, ,, ,, used	6	0	0
5/-, ,, ,, unused	7	10	0

SIAM.

1899. Error, full face of King. 2 atts green and rose, mint ...	2	0	0

ORANGE FREE STATE.

Fine used block of six 2½d. blue, one being the rare variety Roman I and antique 2 to ½d. (only one on a sheet)	4	10	0

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1st issue. 1 anna, black on blue, laid paper, used	0	10	0

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	Unused.
1d. blue Postage	3d.
,, per 50	7/6
,, per 100	12/6

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V. R. I.

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The following rare varieties are offered this month subject to being unsold on receipt of order.

	UNUSED
½d., orange, no stop after V, in pair ...	£3
1d., violet " " " ...	£3
2d., " " " " ...	£1
2½d., blue " " " ...	£10
3d., " " " " ...	£1
4d., " " " " ...	£4
6d., " " " " ...	£2
1/-, brown " " " ...	£2
1/-, brown, figure of value omitted, pair	£6
2½d., blue, *pair* with Roman I and antique 2 to ½d. on one stamp	£10
3d., blue, error with I of V.R.I. only, no figures, single copy	£10

E. R. I.

TRANSVAAL.

POSTAGE.

	UNUSED.
1d., red and green, surcharged E.R.I. in black	3d.
Entire pane of 60	10/-

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BRITISH SOUTH AFRICA.

A very fine set of 18 postage and revenue, used fiscally, with light cancellations—(½d., 1d., 2d., 3d., 4d., 6d., 8d., 1/-, 2/-, 2/6, 5/-, 10/-, £1, £2, £5, £10, £50, £100.)

A grand set and very cheap, price £15.

RUSSIA.

"PASSPORTS."	UNUSED.
1 rouble, red	1/-

TRANSVAAL.

1d., blue, surcharged V.R.I.	4d.

COLOMBIA.

1 peso, vermilion, imperf. 1889-90 ...	1/-
20 centavos, black on yellow, perf., 1889-9	6d.
20 centavos, black on yellow, glazed paper, imperf. 1891-92	1/-
20 centavos, black on yellow, wove paper, imperf. 1891-92	6d.
50 centavos, black on blue, wove paper, imperf. 1891-92	9d.
1 peso, black on rose, imperf. 1891-92 ...	1/-
50 centavos, black on blue, imperf. 1893-94	9d.
1 peso, black on rose, imperf. 1893-94 ...	1/-
1 peso, black on blue, imperf. 1897-98 ...	1/-
2c., green, "Cigarrillos" imperf. ...	2d.

CUBA.

"GIRO."

80c., pale blue	1/-
25c., green, 1881	9d.
5c., marone, 1881	1/6

"SELLO."

75c., green, imperf. 1894-95	2/6
11 pesos 25c., marone, imperf. 1894-95 ...	7/6
1 peso 10c., rose, 1896-97	4/

"FACULTADES."

7 peso 50c., lilac, 1894	7/6

MUNICIPAL FOR HABANA.

25c., green, on pale buff	4/-

PORTO RICO.

"GIRO."

50 pesos, dark brown	7/6
15 " yellow-brown	4/-
1 peso 20c., marone	1/6
2 " 40c., "	2/6
3 pesos "	2/6
3 pesos 60c. "	4/-
5 pesos "	3/6

"SELLO."

2 pesos, marone, 1892-93	5/-
2 " orange, 1894-95	5/-
18 pesos 75c., lilac "	10/-
25 pesos, marone "	7/6
2 pesos, marone, 1896-97	2/6
4 " orange "	3/6
7 pesos 50c., lilac "	6/-
12 p. 50c., brown "	7/6
18 p. 75c., blue "	8/6
25 pesos, orange "	7/6
2 pesos, black, 1898-99	1/6
3 " " "	2/-
20 " " "	5/-

ZANZIBAR.

Provl. Surcharge on Indian Revenues.

4 annas, green used	1/-
8 " blue "	1/6
1 rupee, salmon "	1/6

JANJIRA.

1 anna, red, Court Fee	6d.

MOSQUITO RESERVE.

(NICARAGUA.)

Set of 3 revenues (5, 10, 25 cents) unused price	4/-

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Edited by L. W. FULCHER, B.Sc.

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. II. No. 9. Subscription 2/6 per annum, post free. SEPTEMBER, 1901.

SPECIAL OFFER FOR SEPTEMBER, 1901.

E. R. I.

TRANSVAAL.

½d., green
Half-penny on 2d., brown & green
Unused the pair 1/6.

4d. Registration Envelope *used* with 1d. red, both E.R I., 1/-.

ORANGE RIVER COLONY.

POST CARDS.

	UN.	USED.
1d. on Cape Card	1 0	0 6
1d x 1d. reply do.	—	0 9

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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British Africa Postage Stamp Album.

OWING to the fact that the war in South Africa has caused great attention to be drawn to the stamps of the British Possessions on that continent, and to the enormous increase in the number of Collectors that has ensued from the issue of the War Provisionals in Mafeking, Bloemfontein, Pretoria, etc., we think this a good time at which to place before the public

A NEW AND VERY COMPLETE ALBUM

Designed for the British Possessions, etc., on the African Continent.

The Album is designed upon the well-known plan of the Imperial Albums—the stamps in numbered spaces of the correct sizes on the right-hand page, and the description, full particulars, and illustrations on the opposite page. In order to make this a **permanent Album** we have provided from one to four blank pages **after each country,** thus making the Album available for the issues of many years to come. **All varieties** that are given in our latest Catalogues and Supplements have spaces provided for them.

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MORLEY'S Philatelic Journal.

Edited by L. W. FULCHER, B.Sc.

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. II. No. 9. Subscription 2/6 per annum, post free. SEPTEMBER, 1901.

SPECIAL OFFER FOR SEPTEMBER, 1901.

E. R. I.

TRANSVAAL.

½d., green
Half-penny on 2d., brown & green
Unused the pair 1/6.

4d. Registration Envelope *used* with 1d. red, both E.R I., 1/-.

ORANGE RIVER COLONY.

POST CARDS.

	UN.	USED.
1d. on Cape Card	1 0	0 6
1d x 1d. reply do.	—	0 9

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GREAT BRITAIN.

1d. black, 1840.

Submarine Telegraph Co.'s Stamps.

Electric " " "

South Eastern Ry. " " "

NEWSPAPER TAX STAMPS of values ½d., ½d. x ½d., ½d. x ½d. x ½d., and 2d., prior to 1836.

And many kinds of the 1d. of 1836 with names of Newspapers at sides.

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£5 orange, superb used copy ...	2	5	0
1/-, green 1884. I.R.OFFICIAL used, very fine colour lightly cancelled- (one of the scarcest used English)	5	0	0
£1 green, I.R.OFFICIAL., very fine used	3	0	0
10d., oct., used, very fine copy, double printed	5	0	0
1d., red, 1841, Dickinson paper, (silk thread)	2	0	0
2d., red, 1841, Dickinson paper (proof, lower corners blank) ...	6	0	0
1½d., lilac-rose (1860), imperf. mint	5	0	0
1½d., red, error, $\frac{\text{O P}}{\text{P C}}$, used, fair copy	2	0	0
2½d., lilac-rose, error, $\frac{\text{L H}}{\text{F L}}$, used, fair copy	4	0	0
6d., violet, oct., mint	4	0	0
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6d. (1865), proof in green, with trial postmark (Helmsley) ...	3	0	0
1/- (1865), proof in red (slightly rubbed)	1	10	0
4d., red (1862), hair lines, imperf., mint	1	1	0
" " " block of 4	4	4	0
6d., lilac " " imperf. mint	2	5	0
1/-, green " " "	5	0	0
6d., violet, plate 9, imperf, mint ...	2	0	0
" " on blue chemical paper, imperf. mint ...	4	0	0
6d., violet, plate 9, blue chemical paper, perf., surcharged "specimen," mint. ...	3	0	0

GREAT BRITAIN.—*continued*

4d., green, plate 15, imperf. pair, mint	4	0	0
1d., Venetian red (1880), imperf. mint	1	15	0
Prince Consort Essay, 1d., brown	0	15	0
" " " block of 4	3	0	0
Metropolitan Circular Delivery Company, ½d., rose, with cancellation of the Company in red, an extreme rarity, used	4	0	0
Prince Consort Essay, 1d., black, with Archer's perforation ...	2	10	0

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Also **entire sheet of 240** of the **½d. on 5/- green.**

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			UNUSED
1d. blue Postage	...	...	3d.
" per 50	...	...	7/6
" per 100	...	...	12/6

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V. R. I.

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	UNUSED
½d., orange, no stop after V, in pair ...	£3
1d., violet " " " ...	£3
2d., " " " " ...	£1
2½d., blue " " " ...	£10
3d., " " " " ...	£1
4d., " " " " ...	£4
6d., " " " " ...	£2
1/-, brown " " " ...	£2
1/-, brown, figure of value omitted, pair	£6
2½d., blue, *pair* with Roman I and antique 2 to ½d. on one stamp	£10
3d., blue, error with I of V.R.I. only, no figures, single copy	£10

E. R. I.

TRANSVAAL.

POSTAGE.

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1d., red and green, surcharged E.R.I. in black	3d.
Entire pane of 60	10/-

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BRITISH SOUTH AFRICA.

A very fine set of 18 postage and revenue, used fiscally, with light cancellations—(½d., 1d., 2d., 3d., 4d., 6d., 8d., 1/-, 2/-, 2/6, 5/-, 10/-, £1, £2, £5, £10, £50, £100.)

A grand set and very cheap, price £15.

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"PASSPORTS."	UNUSED.
1 rouble, red	1/-

TRANSVAAL.

1d., blue, surcharged V.R.I.	4d.

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1 peso, vermilion, imperf. 1889-90 ...	1/-
20 centavos, black on yellow, perf., 1889-9	6d.
20 centavos, black on yellow, glazed paper, imperf. 1891-92	1/-
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50 centavos, black on blue, wove paper, imperf. 1891-92	9d.
1 peso, black on rose, imperf. 1891-92 ...	1/-
50 centavos, black on blue, imperf. 1893-94	9d.
1 peso, black on rose, imperf. 1893-94 ...	1/-
1 peso, black on blue, imperf. 1897-98 ...	1/-
2c., green, "Cigarrillos" imperf. ...	2d.

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25c., green, 1881	9d.
5c., marone, 1881	1/6

"SELLO."

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11 pesos 25c., marone, imperf. 1894-95 ...	7/6
1 peso 10c., rose, 1896-97	4/

"FACULTADES."

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15 " yellow-brown	4/-
1 peso 20c., marone	1/6
2 " 40c., "	2/6
3 pesos "	2/6
3 pesos 60c. "	4/-
5 pesos "	3/6

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2 " orange, 1894-95	5/-
18 pesos 75c., lilac "	10/-
25 pesos, marone "	7/6
2 pesos, marone, 1896-97	2/6
4 " orange "	3/6
7 pesos 50c., lilac "	6/-
12 p. 50c., brown "	7/6
18 p. 75c., blue "	8/6
25 pesos, orange "	7/6
2 pesos, black, 1898-99	1/6
3 " " "	2/-
20 " " "	5/-

ZANZIBAR.

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4 annas, green used	1/-
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1 rupee, salmon "	1/6

JANJIRA.

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to whom all business communications should be addressed.

Vol. II. No. 10. Subscription 2/6 per annum, post free. OCTOBER, 1901.

SPECIAL OFFER FOR OCTOBER, 1901.

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ON SERVICE.	USED.
2c., green	2d.
2c., red-brown ...	2d.
5c., lilac	1d.
15c., sage-green ...	3d.
15c., blue	3d.
25c., buff	4d.
30c., lilac and red ...	3d.
75c., black and red-brown	2/-
1r. 12c., red-brown ...	9/-

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1d. black, 1840.
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NEWSPAPER TAX STAMPS of values ½d., ½d. x ½d., ½d. x ½d. x ½d., and 2d., prior to 1836.

And many kinds of the 1d. of 1836 with names of Newspapers at sides.

POSTAGE.

GREAT BRITAIN.

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1855—56.

1d., red (E. Buchler & Co.'s Circular Newspaper) entire and unused 5/-

Uncut sheet of four 20/-

Approval Books of all varieties of English Stamps, used and unused: Telegraph, Fiscals, Entires, etc. Also rare and curious early Postmarks, including Dockwray's "Peny Post Payd," etc.

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	UNUSED.	USED.
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1d., pale brown ...	1 0	0 6
1d., brown ...	0 6	0 2
1d., dark brown ...	1 6	0 2
6d., pale rose ...	8 6	0 9
6d., rose ...	7 6	0 6
6d., rose-carmine ...	10 0	0 6
6d., bright carmine ...	12 6	0 9
1/-, buff ...	25 0	—
1/-, orange ...	10 0	0 9

ORANGE RIVER COLONY.—*continued.*

	UNUSED.	USED.
1877.		
4d. on 6d., rose, type 4 ...	—	10 0
1878.		
4d., pale blue ...	7 6	1 6
4d., blue ...	3 0	0 6
4d., deep blue ...	4 0	0 6
4d., dull slate blue ...	12 6	—
5/-, dark green ...	35 0	—
5/-, blue-green ...	17 6	8 6
1881.		
1d. on 5/-, green, type 1 ...	15 0	6 0
1d. on 5/-, green, " 2 ...	6 0	
1882.		
½d. on 5/-, green ...	1 6	1 6
3d. on 4d., pale blue, type 1	15 0	7 6
" " " " 2	17 6	8 6
" " " " 3	—	10 0
" " " " 4	35 0	15 0
" " " " 5	—	40 0
3d. on 4d., dark blue type 1	25 0	—
" " " " 2	—	20 0
" " " " 3	—	20 0
" " " " 5	—	50 0
1882-84		
½d., brown ...	0 4	0 2
" entire pane of 60	17 6	—
2d., pale mauve ...	2 0	0 3
2d., mauve ...	1 6	0 2
2d., deep mauve ...	2 6	0 2
3d., ultramarine ...	3 0	0 6
3d., dark blue ...	5 0	0 9
1888.		
2d. on 3d., blue, type 2 ...	1 0	0 9
1d. on 3d., blue, type 1 ...	1 0	0 6
1d. on 4d., blue, type 1 ...	10 0	10 0
1d. on 4d., dark blue, type 1	10 0	10 0
1892.		
2½d, on 3d., blue, ...	2 6	1 9
1894.		
1d, violet ...	0 4	0 1
" entire pane of 60 ...	15 0	—
1896.		
½d. on 3d., blue type 1 ...	1 0	1 6
" " " 2 ...	7 6	7 6
" " " 3 ...	3 6	—
" " " 4 ...	5 0	5 0
" " " 5 ...	3 0	—
" " " 6 ...	2 0	1 6
" " " 7 ...	1 0	1 6
" " " double sur.	5 0	5 0

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GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

ORANGE RIVER COLONY.—*continued.*

	UNUSED.	USED.
Halve Penny } on 3d., blue ...	0 3	0 4
" " no stop after Penny	15 0	17 6
" " Error Peuny	30 0	35 0
" " no bar ...	5 0	5 0
" " bar at top of stamp	1 6	1 6
" " double surcharge (one inverted)	40 0	—
2½d. on 3d., blue ...	2 0	1 6
" variety roman I and antique 2 to ½d., (mint strip of 3)	200 0	80 0
1897.		
½d., orange ...	0 3	0 2
" entire pane of 60	12 6	—
1/, brown ...	15 0	2 6

REVENUES.

6d., brown ...	—	0 9
6d., grey ...	0 9	0 2
1/-, grey ...	—	2 6
1/-, brown ...	1 3	0 1
1/6, blue ...	2 6	0 6
2/-, magenta ...	2 9	0 4
3/-, brown ...	4 0	0 6
5/-, rose ...	6 6	0 9
10/-, orange ...	12 6	1 0
£1 mauve ...	25 0	1 6
£2 brown ...	—	5 0
£3 slate ...	—	10 0
£4 red ...	—	5 0
£5 green ...	107 6	2 6
6d. in black on 8/- yellow ...	—	10 0
Surcharged V.R.I.		
1st printing, stops low.		
6d,, grey ...	—	5 0
£1 mauve ...	—	7 6
£5 green ...	—	15 0
2nd printing, stops raised		
6d , grey ...	5 0	—

POST CARDS.

1d. on Cape Card ...	1 0	0 6
1d. x 1d. reply do ...	—	0 9

FOR SALE.

Entire pane of 60 of the rare 3d. on 4d., blue—shewing positions of the different types—very fine in mint state with full margins, **very rare thus.**

Also **entire sheet of 240** of the **½d. on 5/- green.**

A fine stock on hand of all the obsolete stamps used and unused, including a magnificent Selection of the Telegraph Stamps.

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COOK ISLANDS.

	UNUSED.
1d. blue Postage	3d.
" per 50	7/6
" per 100	12/6

V. R. I.

ORANGE RIVER COLONY.

POSTAGE.

FIRST PRINTING. Level stops.

The following rare varieties are offered this month subject to being unsold on receipt of order.

	UNUSED
½d., orange, no stop after V, in pair ...	£3
1d., violet " " " ...	£3
2d , " " " " ...	£1
2½d , blue " " " ...	£10
3d., " " " " ...	£1
4d., " " " " ...	£4
6d., " " " " ...	£2
1/-, brown " " " ...	£2
1/-, brown, figure of value omitted, pair	£6
2½d., blue, *pair* with Roman I and antique 2 to ½d. on one stamp	£10
3d., blue, error with I of V.R.I. only, no figures, single copy	£10

E. R. I.

TRANSVAAL.

POSTAGE.

	UNUSED.	USED.
1d., red and green, surcharged E.R I. in black ...	0 3	0 4
Entire pane of 60 ...	10 0	—
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Edited by L. W. FULCHER, B.Sc.

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

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2d., olive bistre ,, ...	7 6	0 4
3d., mauve ,, ...	—	1 6
3d., lilac ,, ...	7 6	1 6
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6d., blue ,, ...	—	1 0
1/-, green ,, ...	15 0	0 9
2/6, buff ,, ...	15 0	4 6
5/-, slate blue ,, ...	—	3 6
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1/-, green ,, ...	15 0	8 6
½d., grey, perf. 12½ ...	0 2	0 1
1d., carmine ,, ...	—	0 2
1d., rose pink ,, ...	—	0 1
2d., bistre ,, ...	0 6	0 2
2½d., dull violet ,, ...	3 0	—
2½d., bright violet ,, ...	1 0	0 3
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4d., bronze green ,, ...	—	0 3
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10/-, fawn ,, ...	—	5 0
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½d., grey	0 3	0 2
1d., rose red	0 6	0 1
2d., bistre	0 7	0 2
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4d., olive black	2 0	1 0
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Edited by L. W. FULCHER, B.Sc.

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Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

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2½d., blue	,, 13.	,, ,,	... 9d.
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2c., black on rose }

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½d., grey, perf. 12½ x 12 ...	0 2	0 2
1d., carmine ,, ...	0 9	0 2
2d., brown purple ,, ...	1 6	0 6
2d., olive bistre ,, ...	7 6	0 4
3d., mauve ,, ...	—	1 6
3d., lilac ,, ...	7 6	1 6
4d., dark olive ,, ...	—	2 6
6d., blue ,, ...	—	1 0
1/-, green ,, ...	15 0	0 9
2/6, buff ,, ...	15 0	4 6
5/-, slate blue ,, ...	—	3 6
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½d., grey, perf. 13½ ...	4 0	—
4d., bronze green ,, ...	6 0	0 6
1/-, green ,, ...	15 0	8 6
½d., grey, perf. 12½ ...	0 2	0 1
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1d., rose pink ,, ...	—	0 1
2d., bistre ,, ...	0 6	0 2
2½d., dull violet ,, ...	3 0	—
2½d., bright violet ,, ...	1 0	0 3
3d., mauve ,, ...	—	1 6
4d., bronze green ,, ...	—	0 3
6d., blue ,, ...	—	0 4
1/-, green ,, ...	—	0 4
2/6, buff ,, ...	—	2 6
5/-, slate blue ,, ...	35 0	4 0
10/-, fawn ,, ...	—	5 0
£5, deep green ,, ...	—	20 0
1894 Shafts.		
½d., grey	0 6	0 6
1d., carmine	—	0 2
2d., bistre	—	0 3
6d., blue	—	1 6
1/-, green	12 6	—

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½d., grey	0 3	0 2
1d., rose red	0 6	0 1
2d., bistre	0 7	0 2
3d., mauve	1 3	0 8
4d., olive black	2 0	1 0
6d., blue	3 0	1 0
1/-, green	20 0	2 6
5/-, slate	—	7 6
10/-, pale brown	80 0	5 0

LYDENBURG.

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	12½ ,, ,, ,, ...	... 2d.
	25 ,, ,, ,, ...	... 2d.
	50 ,, ,, ,, ...	... 1d.
	75 ,, ,, ,, ...	... 6d.
	1 peso, ,, ,, ...	... 4d.
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	10 ,, ,, ,, ...	... 3d.
	50 ,, ,, ,, ...	... 3d.
	1 peso ,, ,, ...	... 6d.
	2 ,, ,, ,, ...	... 9d.
	3 ,, ,, ,, ...	... 1/6
	5 ,, ,, ,, ...	... 1/6
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	10 ,, ,, ...	... 3d.
	50 ,, ,, ...	... 3d.
1888.	10 cents, blue	... 2d.
1896.	5 cents, blue	... 3d.
	15 ,, ,, ...	... 6d.
	20 ,, ,, ...	... 3d.
	30 ,, ,, ...	... 3d.
	60 ,, ,, ...	... 4d.
	80 ,, ,, ...	... 6d.
	1 peso 20c., blue ...	... 6d.
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	15 ,, ,, ...	... 2d.
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A MONTHLY PAPER FOR COLLECTORS OF

POSTAGE, REVENUE, TELEGRAPH AND RAILWAY STAMPS.

Edited by

L. W. FULCHER, B. Sc.,

FELLOW OF THE CHEMICAL AND PHYSICAL SOCIETIES, &c.

VOL. III. 1902.

(With Supplement, CATALOGUE OF THE REVENUE STAMPS OF SOUTH AMERICA: **ARGENTINE REPUBLIC,** PROVINCES—**ENTRE RIOS to TUCUMAN**—and MUNICIPALITIES.)

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. III. JANUARY, 1902. No. 1.

The Postage Stamps of Japan.

By G. T. Bishop.

An account of the earlier issues of Japan in connection with their perforations has I believe never been published. There is a general idea that the perforations are prolific, unintelligible and uninteresting. This is not so and those collectors and dealers interested in this country will find by the following list that the perforations in question are not too prolific to be most interesting. I have simplified the various gauges to the best of my ability and in so doing have taken or considered the advice of other collectors. In every case I have seen the stamps catalogued below and in the vast majority have myself measured them.

Several varieties of paper are added to those usually catalogued, but only marked variations. Such errors that I have seen will be found noted.

I trust that this article will prove but the pioneer of more complete lists and further that those dealers who publish catalogues will adopt the method below so that the many dealers and collectors of Japs in Japan may get an idea as to what they have to collect in the way of perforations and papers.

It should be noted here that the issues of Japan since 1876 have been already thoroughly thrashed out and published by Mr. Fulcher, in the London Philatelist for September 1900 and tables giving the perforations seen on the fiscals were appended to the various issues in his series of articles in *Stamps* for 1899, but these latter require "boiling down."

Perforations.

A. *Perf.* 11. This is a perforation made up of series of eleven holes both horizontally and vertically. These series do not always coincide with the stamp and often have an intervening imperforate space between two series which accounts for the numbers of stamps of those issued before 1874 that have lost corners. It was probably made to fit the March '72 issue (square stamps) and was consequently not a good fit for subsequent issues.

This perforation has a tendency to 10½ and 11½.

B. *Perf.* 11¾. This perforation consists of series also, twelve horizontally and 13 holes vertically. It may measure 11½ or 12, but is usually midway between the two, hence the nomenclature. There are also small imperforate spaces with like results as the preceding.

C. *Perf.* 12½. Usually a good regular perforation except when used on thick paper when it is often blind, and separated stamps cannot be measured in bad cases.

Separated stamps often show sharp teeth. As the size of the holes varies it is possible that more than one machine of this gauge was in use, besides stamps are found gauging 12 which certainly did not come from B. However, we have included all stamps of the early issues measuring 12, 12½, 13 under this heading as it would be almost in some, and quite in many cases, impossible to differentiate.

D. *Perf.* 9½. This perforation is a continuous one but is not quite regular gauging often 10 and rarely 9, but mainly 9½. In the early issues it includes everything therefore from 9 to 10.

E. *Perf.* 11 s. (small). These perforations are usually not more than pin pricks, although paper may be found removed sometimes. It was in general use but must have served its purpose badly.

There is a tendency to 10½.

F. *Perf.* 9 s. (small). Similar to "E" but gauging 9.

G. *Perf.* 11 v. l. (very large). A perforation having very large holes which leave on the severed stamp very sharp teeth or none at all. Usually this perforation is partly 'blind' which causes an irregular condition of the margins of the stamp.

H. *Perf.* 11 n. (normal). I may say at once that this possibly includes more than one machine but if that is so it is quite impossible to differentiate any particular one.

To those who have studied the issues of 1874 the following notes should be quite clear.

At first—as seen in the 1 sen, blue with syllabic—this machine was continuous, regular, and very seldom blind. As we get towards the later syllabics of the 2 sen we find irregularities commencing, the holes are not in a straight line, they gauge 10½ rather than 11, and in many cases cannot be measured at all. This perforation may be distinguished from "11" by the holes not being in series.

Included under this head therefore are perforations measuring 10½, 11, 11½, not coming under the foregoing heads.

Compound perforations of the above gauges exist.

In addition to above, various other varieties may be met with rarely. Some are due to machines wearing out or improperly used, while other varieties are due to machines used for fiscal stamps being pressed into the postal service.

The former I should include as curios, the latter as genuine varieties.

'Blind' perforations are very common in, I think I may say, every variety of perforation. The consequence is that many collectors make a variety of this rough or unfinished perforation. To me this seems quite uncalled for, although of course a collector adds to his collection what he pleases, but it is accumulating rather than collecting. These 'blind' varieties were no doubt caused by the operator trying too perforate too many sheets at a time.

In the list which follows, the perforations are distinguished by the nomenclature as affixed to the preceding paragraphs.

Papers.

1. Native laid paper. This is a paper used mainly for the first and second issues. It can be described as a native hand-made paper of varying thickness but usually thin and transparent, sometimes showing laid lines which may be either horizontal or vertical, and sometimes without even a trace of such marking. It may be here noted that many stamps which show no laid lines when dry will do so when wet.

   Rarely a thickish variety of this paper is met with in first issue. It naturally loses its transparency and is sometimes so opaque that none of the design can be seen from the back.

2. Thin native wove paper. This is used for the perforated square issue on wove. It is a thin hard paper with a tendency to break if creased.

NOTE. The "thick woolly wove" paper is merely a variety of the wove native paper on which many later stamps were printed. The half sen, March 1872 issue, exists on this paper which of course is very different to the one above.

3. Native wove paper. This and the following paper are often confused. This is because the latter sometimes shows no sign of laid lines and such specimens are usually included under this heading. This paper is somewhat soft to the feel and clear when held up to the light. It occurs in the issues commencing Oct. 1872, all values, being rarer in the 2 sen, yellow and the 4 sen, rose, than the laid variety. The 2 sen, orange, no. 1 syllabic, is found printed on this paper. Various syllabics of the 6 sen on native paper show no laid lines and are sometimes chronicled as existing on native wove paper. So far I have failed to find a satisfactory specimen.

4. Native laid paper. The laid lines are of varying thickness apart, and varying distinctness. They are both horizontal and vertical giving the paper the look of a fine quadrillé of different sizes. Sometimes the vertical and at other times the horizontal lines are more in evidence. The paper also varies much in thickness, more so than any other of the papers under consideration. In colour it is markedly buff being most marked in the 6 sen, violet brown.*

5. Native silky paper. A wove paper, soft and silky to the touch much like so-called rice paper. It takes impressions badly. Forgeries are printed on it more than genuine stamps.

6. European wove. A paper made after the European fashion of varying thickness, whiteness and fineness.

There is a variety of this paper which I call "rough porous wove." It has a blotting paper like surface with a great facility for taking up dirt. Examples: 2 sen, yellow, syls. 19,20.

7. "Ivory laid." Probably a wove paper, rather thin, very white shewing wavy lines like those in ivory. The lines are sometimes visible in the dry stamp but often it has to be wetted to make them apparent. This paper can be easily distinguished without looking for the laid lines by its colour and texture.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

BY WALTER MORLEY.

(*Continued from Vol. II, page 92.*)

TYPE 16.

ONE PENNY. ½d. + ½d., red, with die numbers under the stamp as illustration. The *die number* 234 selected for this block also shows the *plate* number 10 in addition and as this is the first mention I make of the *plate numbers* I may say I have found a good many in some values but they are often 1 to 2 inches below the die number and consequently do not often appear on the papers or the portions containing the stamps that I obtain, and as one only apparently exists to each plate of 25 dies, I wish to obtain further information in this direction. Of type 16 I have seen die no. 9 with Plate No. 1 under same, and of type 17 I have seen Plate Numbers 6, 7, and 12 under dies 134, 159, and 284 respectively.

Type 16

Die numbers seen of type 16: 9, 46, 47, 58, 63, 64, 67, 81, 83, 91, 92, 93, 202, 207, 213, 216, 224, 225, 232, 234, 353, 361,

* In our opinion this is due to the gum. [ED.]

367, 373, 385, 389, 407, 822, 1629, 1926, 1937, 1938, 1957, 1982, 1994, 2000, 2010, 2016, 2017, 2019, 2022, 2043, 2045, 2046.

TYPE 17.

Type 17

One penny. ½d. + ½d., red, with line through die number as illustration.

Die numbers seen: 1, 3, 4, 6, 7, 10, 12, 16, 17, 38, 41, 45, 46, 62, 69, 100, 103, 105, 109, 112, 119, 123, 130, 134, 154, 155, 156, 159, 164, 167, 168, 172, 177, 191, 197, 217, 239, 250, 252, 253, 262, 266, 280, 284, 290, 298, 373, 378, 707, 1096, 1435, 1533, 1809, 1811, 1822, 1833. 1835, 1837, 1839, 1845.

TYPE 18.

Type 18

One penny. ½d. + ½d., red, with line through die numbers and semi-circle at each end of the line as illustration.

Die numbers seen: 8, 38, 59, 74, 78, 79, 83, 85, 125, 133, 138, 146, 147, 175, 211, 238, 278, 302, 311, 323, 734, 1676, 1677, 1761, 1789.

TYPE 19.

Type 19

One penny. ½d. + ½d., red, with line and end ornaments as illustration.

Die numbers seen: 9, 16, 19, 28, 47, 48, 54, 78, 82, 86, 95, 101, 105, 124, 126, 131, 136, 138, 140. 145, 148, 156, 168, 173, 212, 226, 228, 252, 265, 275, 276, 277, 278, 279, 283, 294, 303, 308, 316, 336, 343, 346, 348, 359, 373, 610, 1814, 1821, 1829, 1837, 1838.

TYPE 19A.

Type 19a

One penny. ½d. + ½d., red, with line and end ornaments as illustration. I have only seen very few of this type, which were used in 1761.

Dies: 254, 262, 268, 273, 279, 284.

This last has Plate No. 12 under same, the plate numbers so far seen confirming my supposition of 25 dies to each plate.

TYPE 20.

Type 20

1780? Duty increased to 1½d.

Three halfpence. ½d. + ½d. + ½d., red. The additional halfpenny was now added at the top of the die, with die number at bottom, as illustration.

Die numbers seen: 1594, 1613, 1614, 1618, 1620, 1629, 1634, 1647, 1654, 1657, 1662, 1668, 1690, 1748, 1774, 2124, 2148.

TYPE 21.

Type 21

Three halfpence. ½d. + ½d. + ½d., with line through die number as illustration.

Dies seen: 1084, 1510, 1515, 1535, 1539, 1541, 1542, 1546, 1553, 1568, 1575, 1583, 1585, 1587, 1595, 1599, 1633, 1652, 1659 (with plate no. 67 under), 1661, 1664, 1668, 1671, 1682, 1688, 1689, 2058.

(*To be continued.*)

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EDITORIAL.

ON our third birthday we are glad to be able to present our readers with a first instalment of an elaborate article on the Postage stamps of Japan. The author has been a collector of these stamps for many years, and he has spent several months in the preparation of his article. As regards the general history and description of the stamps, there is, of course, little or nothing to add to the classical papers of Mr. E. D. Bacon in the *Philatelic Record*, but the perforations and papers have been in need of some classification and it is mainly to these points that our author directs his attention. We believe that most collectors imagine the perforations of Japan to be infinite in number, but we do not think that this has been the reason why these stamps are comparatively unpopular at the present time. The true cause is probably the vast quantity of unofficial facsimiles and forgeries which are foisted on all travellers to the East with the utmost success. These things are found in large quantities on the market, and in the auction rooms, and naturally create great disgust with all Japanese stamps in the collector who suddenly discovers that two thirds of his stamps of this country are of this nature. However a very little experience will easily enable anyone to guard himself against these facsimiles and by the chrysanthemum test, viz. that all genuine Japanese stamps have 16 petals in the Royal chrysanthemum which appears as an integral portion of the design, a test recently announced by Mr. W. C. Eaton in the *American Journal of Philately*, there is no reason why any collector should be badly taken in. Furthermore, this difficulty being overcome nobody can deny that Japan has a very clean record philatelically. There are no surcharges and no stamps made for collectors except perhaps the few commemoratives of low values issued in recent years. We hope that the researches of our author will draw fresh attention to this neglected country and lead to a more general study of these beautiful and interesting stamps.

As to our further programme for the year we may say that we have in prospect no lack of material and we hope to attack at an early date the Revenue stamps of India and its Native States, these being badly in need of some arrangement. The Municipal stamps of Great Britain require revision and we have in hand some notes on these which will appear as soon as possible.

* * * * *

We are afraid that those who expected something really artistic for the new postage stamps of this country were disappointed. To reflect the general opinion of them, we are compelled to say that the design is commonplace, the King's Head poorly drawn and the engraving bad. Criticism on the King's Head has called attention to the succession of sharp points formed by the nose, beard and neck, while the exceptional baldness, and the peculiar mark (what can it be?) over the eyebrow combine to make it a poor representation of His Majesty. On the other hand we think that, amongst philatelists at any rate, except for the engraving of the Queen's Head, they are an improvement of the stamp which they supersede. For ourselves we certainly consider the uniformity of design and adoption of a single colour on white paper infinitely preferable from a collector's point of view, to the De la Rue two colour prints with which we have been overwhelmed during the last few years.

The colours of the ½d and 1d. can hardly be said to be pretty, but the blue of the 2½d., of which we have already seen shades, is pleasing. The 6d., which is printed in the colour of the superseded 1d., looks well, the more intricate nature of the design taking away the washed out appearance which the latter stamp always possessed.

There was a great rush for the new stamps on New Year's day, and many people who were "seeing the New Year in" secured specimens at midnight on New Year's Eve in various localities. We gather from the *Daily Mail* that 82,270,720 of the new stamps were issued in 48 hours, up to Thursday night, 49,200,000 of the 1d., 29,680,000 of the ½d., 1,830,720 of the 2½d., and 1,560,000 of the 6d., representing a value of £270,920.

* * * *

We are glad to announce that the movement which has been set on foot recently with regard to forming a Society for the study of Fiscal and Revenue stamps in London has culminated in the calling of a meeting of those interested, at Essex Hall, Essex Street, Strand, on Saturday, 11th January, at 3 p.m. There is no question but that such a Society is now badly needed, both for the acquisition of knowledge in regard to fiscals and the amendment of existing Catalogues, and also for the purpose of instructing its members and spreading the fascination of this branch of philately to other philatelists. We hope that a Society will be successfully launched as a result of the meeting.

BRITISH RAILWAY STAMPS.

By "K."

Great Northern Railway.

(*Continued from Vol. II, page 86.*)

A. Stamps for Newspaper Parcels.

Issue 6. 1899. Similar to the 5th in size and design, but the latter redrawn and clearer, the most noticeable alteration being in the corner ornaments, where the Prince of Wales' plume consists of 5 feathers instead of 7.

1d., 2d., 3d., black on green, perf. 11.

Note. The three values are known imperf. but it is very doubtful whether they have ever been issued in this condition.

Thanks to Mr. Potter's admirable article in last January's number on the current issues of this line, description of the remaining types is unnecessary, a recapitulation of his summary, with the addition of such obsolete varieties as are known, being sufficient to complete this reference list.

B. Stamps for single, etc., newspapers.

These are all on white paper.

Issue B 1. Large rect., 42 x 37 mm.

1½d (three newspapers) chocolate brown, p 12½.
2d. (four ") blue (shades), p. 10.

Issue B 2. Medium rect., 29 x 24 mm.

½d. (one newspaper) red, vermilion, perf. 10.
1d. (two ") lilac grey (shades), p. 10.

Note. The above four stamps all have the corners of design cut off by straight lines, and shading between each letter of the word "Railway."

Issue B 3. Size and design as in Issue B 2, but corners rounded, and the shading as a rule reduced to a few unequal lines between A and I, and W and A, of "railway." Large figures of value, the 2 of ½d., 4 mm. in breadth, and the 1 of 1d., 10 mm. in length. The ½d., now has the value surcharged in black.

½d., black on red (many shades), p. 10 to 12½.
1d., lilac-grey, p. 12½.

(*To be continued.*)

CIRCULAR DELIVERY COMPANIES.

An interesting discovery has been made by our contributor "K" of a circular of the London and Metropolitan Circular Delivery Companies which we think is of sufficient interest to place on record verbatim. Our readers are referred for a history of the stamps issued by these Companies to the article by Mr. Walter Morley in Vol. I. p. 47. The circular in question is as follows:—

LONDON AND METROPOLITAN

Circular Delivery Companies

Chief Office—317, High Holborn—W. C.

The London and Metropolitan Circular and Pamphlet Delivery Companies have been instituted for the purpose of economising the labour and expense besides securing the regular delivery, of Circulars, Pamphlets, &c., now so frequent and effective a medium of advertising.

To insurance companies, commercial and professional firms and all who advertise by means of Circulars these Companies will be of the greatest service. The Company's Stamp is affixed to each Circular, thereby giving it an official appearance which will secure its proper delivery to the party to whom it is addressed.

The Companies have an efficient Staff of Deliverers, who are under the immediate supervision of competent Inspectors, thus securing the delivery (instead of the destruction now so commonly practised) of the Circulars sent out.

Terms for the delivery of ordinary Circulars, by the Companies' Stamps, one Farthing each: Pamphlets and Packages according to size and weight.

Advertisers desiring it can have Envelopes Directed and Stamped, Circulars Folded and placed in the Envelopes. Circulars, &c., Printed, Engraved, or Lithographed, in all styles. By these means saving both time and expense consequent on passing through different hands. Terms on application.

Envelopes, all sizes and qualities, supplied at the lowest trade prices.

Orders for the Delivery, &c., of Circulars by the Edinburgh and Leith Circular Delivery Company are received at this office.

*** No Letter taken on any pretence whatever.

The following Certificate taken from a host of others will show how this Company is appreciated in Edinburgh (where it has been in successful operation for some years) by its numerous and daily increasing Patrons, and the favourable results following from the use of its thorough working machinery:

49, Princes Street, Edinburgh.

"Having entrusted the Edinburgh and Leith Circular Delivery Company with Printing, Addressing and Delivering upwards of Five Thousand Circulars, I have great pleasure in bearing testimony to the perfect efficiency, accuracy and promptness with which they performed their contract. I think it a first-rate medium of communicating with the public within the briefest space of time, the least personal trouble and as reasonable as possible. I am sure their system of delivering requires only to be known to be more extensively patronized; and I shall certainly avail myself on all occasions I may require the assistance of their very efficient staff.—J. S. Green.

To Mr. Brydone, 12, Elder-street, Edinburgh.

M. Eyre, General Manager.
Robert Brydone, Secretary."

The circular has the following stamps affixed on the margins; London C. D. Co ¼d., blue, ½d., lilac; Metropolitan C. D. Co. ¼d., rose, ½d., orange; Glasgow C. D. Co., ¼d., black, ½d., red: Edinr. & Leith C. D. Co. ¼d., green.

As regards the use of the stamps and especially in view of the rarity of copies obliterated with the cancelling stamp of the Cos. the following extract from a letter of the Rev. W. N. Usher is of interest." "I was a boy in Edinburgh "when these things were used—in the early "sixties—I was a collector then, after a fashion, "and used to pick these stamps off parcels "which were delivered at our house. I have a "distinct recollection that the stamps were "sometimes not cancelled at all and sometimes "scored across with a pencil."

TELEGRAPH CHRONICLE.

Chili. We learn from the *Revue Philatelique Belge* that a new series is in use here, with the portrait of P. Valdavia in circle, TELEGRAFOS DEL ESTADO on curved label above and value below. In lower angles the figures of value, separated by the word CHILE on a straight band.

5 cent., carmine.
10 ,, greenish-grey.
20 ,, blue.

Columbia. *L'Ami* chronicles a companion to the 20c. illustrated in our July number last year. The design consists of the word CENTAVOS on curved band across centre of stamp, above is name on semi-circular band and figure of value "10" in fancy figures between. Below the curved label across centre are Arms and scroll bearing the word TELEGRAFOS. Ornaments in angles similar to those on the 20c.

10c., bistre on buff.
10c., deep bistre on reddish buff.

India. The local surcharge of "2 RUPEES" on the 2r 8as, Telegraph stamp chronicled and illustrated by us in May 1900 varies considerably and those collectors who are eager for "minor varieties" may find the following:—

(1) Small "s" in RUPEES.
(2) "s" dropped.
(3) First "E" dropped.
(4) "PE" dropped.

Nicaragua. Of the type figured by us in September 1900 we have to add the following values to those already chronicled (*L'Ami*).

15 cent., ultramarine.
20 ,, brown.
1 peso, yellow.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Afghanistan. Our publisher submits two fiscals of this country the values of which we regret we are unable to decipher. The first stamp is somewhat of the type of the 1892 postage stamps but printed in *dull blue* and the other is a black circular stamp of which we have also seen other varieties besides the one before us. Can any of our readers supply the necessary information?

Akalkat. *Receipt.* This state must be added to the already numerous Native States of India which issues fiscals. Our publisher submits a Receipt stamp of the annexed type. The flag in centre and the value are added by a second printing in a different shade of red (carmine) to the rest of the stamp. It is on wove paper.

1 anna, red and carmine, perf. 11½.

Bahia? *Snuff.* We have obtained two stamps 39 mm. square, with large figures of value in circular band inscribed THESOURARIA PROVINCIAL. The lower value bears the date "1874 a 75" across the central numerals, the higher value the word "RAPÉ" in the same position, and below in each case is Rs. The centre contains diagonally ruled lines, left to right, over figures of value, while the space outside circle is ruled horizontally. The lower value is cancelled "Bahia."

30 reis, blue, perf. 12½, laid paper.
60 ,, ,, ,, wove paper.

Berar. A minor variety exists of the Judicial 1½ rupees, chocolate, which does not appear to have been chronicled, viz. without bar to "½" in figure of value. We have seen it in two shades chocolate and deep Indian red.

Bikanir. A new type of Receipt stamp for this state has been acquired by Mr. Morley. We illustrate the type.

1 anna, red, imperf.

Buenos Ayres. We have received further confirmation of the existence of the set Type 39 in our Catalogue. Mr. Lawrence possesses the 2, 9 and 10 pesos which have paid duty.

Cutch. Our publisher submits a large circular stamp with native inscriptions of the type we illustrate. It is printed on laid paper and finely rouletted.

½ korri, deep Indian red.

Ecuador. *Timbre Fiscal.* A new series has appeared for 1901-1902, of which Mr. A E Lawrence sends us the 10c. Type as before.

10 cent, black, perf. 13½-14

Great Britain. *Municipals. Chancery of Lancashire, Fee Receipt.* Mr. A. E. Lawrence forwards two primitive looking stamps consisting merely of the inscription CHANCERY OF LANCASHIRE FEE RECEIPT FOR FOURPENCE (& TWO SHILLINGS) type set in five lines and value in figures in lower left corner, on pale green paper, perf. 12. A circular hand-stamp lettered MANCHESTER CHANCERY OFFICE with FEE RECEIPT and date in centre, and another with name of the Controller between wavy lines, is impressed indistinctly in black on the stamp Control letter and number above in black. The dates are illegible on the above two stamps but Mr. Morley possesses a 3/- value cancelled 24th July 1891, and informs us that the values 2d. 1/- and 5/- are supposed to exist.

4d., black on pale green, perf. 12.
2/-, " "
3/-, " "

Hyderabad. Our publisher submits the 3 rupees, Indian Foreign Bill, violet on white paper, surcharged in red block letters HYD. R. B. similarly to other values chronicled with this surcharge.

Jamaica. Mr. A. B. Kay informs us of an additional value of the British Marine Policy stamps in blue, surcharged "Jamaica."

4/-, blue, die G.

As regards the 1/- chronicled in October last with *no die letter*, it is suggested that the cancellation must have concealed the die letter for a copy in the possession of our publisher has die letter R.

Orange River Colony. *Bank Wissel.* Mr. Morley submits a new variety of the surcharge BANK WISSEL—DRIE PENCE in two lines on the 9/- bistre. It is similar to the chronicled variety but printed in thicker block letters and in *black* instead of violet. The copy is cancelled 26/10/88.

Revenue. There seems to be two varieties of the ordinary 6d., grey and 1/- brown. We have seen copies of these stamps in which it is apparent that the value has been inserted by a second printing since it is much deeper in colour than the rest of the stamp. A copy of the 6d. uniformly printed in slate grey a much deeper colour than the usual grey, also lies before us.

Porto Rico. *Aduanas.* "Manifiestos" stamp 75c. d. peso, brick red, dated 1892 y 93, twice surcharged in large Roman caps. by hand-stamp, in violet, in two lines, ADUANA DE PORTO RICO—IMPORTACION. This surcharge is applied to the stamp on the document and only a portion falls on the stamp. The stamp without surcharge is also not chronicled and doubtless exists, so that we also have to list:—

Manifiestos 75 c. d. peso, brick red.

The American papers report the dispatch of the new series of Revenue Stamps referred to on page 64 of Vol, II of our journal. The values and colours are given as follows:—

1 cent., pale blue.	$1, bright brown.
5 ,, pale brown.	$3, bright purple.
10 ,, pale pink.	$5, bright blue.
25 ,, pale purple.	$10, bright green.
50 ,, dark yellow	$50, bright red.

Queensland. At the meeting of the London Philatelic Society on Dec. 20 a series of proofs on card of the "Stamp Duty" series with the King's head of which we chronicled the 2d. in our November no. were sent by H. R. H. the Prince of Wales for inspection of the members present. The type of all is the same as that of the 2d., but the stamps increase in size as the value rises. The values and colours of these proofs were

1d., chocolate.	2/6, violet.
6d., blue.	10/-, brown.
2/-, red-brown.	

Spain. Mr. A. E. Lawrence submits the 1 escudo, lilac, GIRO, 1870, surcharged with inscription in rect, as below:

Adm. Econ.
de Tarragona
—
Impuesto de
guerra 50 p%

Talooka Vulla. Another addition to the fiscal issuing Native States of India. Our publisher has acquired a stamp of the type we illustrate. It is printed in black on purple paper.

1 anna, black on purple.

Zanzibar. Mr. A. M. South announces another value of the Indian Special Stamps with the usual surcharge.

20 rupees, bistre

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. January 1902.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. III. FEBRUARY, 1902. No. 2.

The Postage Stamps of Japan.

BY G. T. BISHOP.

(*Continued from page 3.*)

APRIL, 1871. Square imperforate stamps, hand engraved in sheets of 40, five horizontal rows of 8 stamps. Ungummed. They are usually found on the thin hand made paper, but sometimes on the thick variety (Paper No. 1). The laid lines may be vertical or horizontal. There are two plates of the 48 mons which may be distinguished as follows:— Inside the Greek border is a series of angles. Within these angles are (1) dots in Plate I, (2) small circles in Plate II. Only one plate is known for each of the other values.

Type 1

Type 2

Type 3

Type 4

1. *On thin paper showing laid lines.*

1. 48 mons, light brown, Plate I (Type 1)
2. 48 ,, light red brown, Plate I
3. 48 ,, dark brown, Plate II
4. 48 ,, dark red brown ,,
5. 100 ,, blue (Type 2)
6. 100 ,, indigo
7. 100 ,, deep indigo
8. 200 mons, orange vermilion (Type 3)
9. 200 ,, vermilion
10. 500 ,, yellow green (Type 4)
11. 500 ,, olive green
12. 500 ,, sea green
13. 500 ,, blue green
14. 500 ,, deep blue green

2. *On thin paper not showing laid lines.*

15. 48 mons, red brown, Plate I
16. 100 ,, blue
17. 200 mons, vermilion
18. 500 ,, yellow green

3. *On thick opaque paper showing laid lines.*

19. 500 mons, blue green

4. *On thick opaque paper not showing laid lines.*

20. 48 mons, brown, Plate I
21. 100 ,, bright blue
22. 500 ,, blue green

Type 5

Type 6

Type 7

Type 8

March, 1872. Design &c. as last but values in sen. Perf. 11. The differences between laid and wove paper in this issue is well marked, and apparently the wove issue was one printing only as the colours are limited to one shade each, and further these shades cannot be found on the "laid" issue.

Two plates are known of both the half sen and the 1 sen, one of the ½ sen plates being Plate II of the first issue. Likewise one plate of the 1 sen is the same as that of the 100 mons of the first issue. No distinctive marks can be given to distinguish these plates. Moens states that a third plate was engraved for the ½ sen, but this seems to require confirmation.

1. *On laid paper, transparent, varying somewhat in texture, perf.* 11.

23. ½ sen, brown (Type 5)
24. ½ ,, red brown
25. ½ ,, greenish brown
26. ½ ,, blackish brown
27. 1 ,, blue (Type 6)
28. 1 sen, bright blue
29. 2 ,, vermilion (Type 7)
30. 5 ,, yellow green (Type 8)
31. 5 ,, green
32. 5 ,, blue green

Do., but perf. 8½ along lower border, the other sides being perf. 11.*

33. ½ sen, brown

2. *On wove paper, thin and hard, breaks easily, perf.* 11.

34. ½ sen, red brown
35. 1 ,, pale blue (somewhat greenish)
36. 2 sen, orange vermilion
37. 5 ,, light yellowish green

3. *On so-called "thick woolly wove" paper, perf.* 11.

38. ½ sen, dark brown

Orange River Colony.

HITHERTO UNKNOWN POSTAL FISCALS (?)

ALTHOUGH the name of our new Colony is prefixed to this article yet it is of the early fiscals of the Orange Free State that it deals, with the view of calling the attention of postage stamp collectors to a possible addition of some varieties to the postal fiscal class of the present catalogues. The first fiscals of the Orange Free State were issued early in the sixties. The design, which is simply embossed on coloured paper like the first issue of postage and fiscals of Natal, consists of the words ZEGEL VAN --- and value between crossed branches, while above is ORANJE VRY STAAT on a scroll, the whole being contained in a shield shaped frame. Moens gives a list of some 29 varieties and the date of issue as 1867, but a copy is noted in *Stamps* for January 1899 as cancelled 4th April, 1864, so that the date must be set back at least three years and moreover since Moens' list contains nearly all the values he mentions in two to four different colours and that

* I have also heard of this stamp perf. 11 on the top and 8½ on the other three sides. G.T.B.

additions to his list have been chronicled from time to time, it is highly probably that it should be split up into three or four issues. But owing to the scarcity both of the stamps and information with regard to them, their proper classification is at the present impossible.

Towards the end of 1876, according to Moens, a new type came in, similarly embossed on coloured paper, but larger in size and containing Arms on a shield in the centre surrounded by an ornamental scroll. The name ORANJE VRY STAAT appears on a scroll above as before and the value in Gothic letters at the base. The whole is contained in a simple frame arched above and below, with straight sides. Of this type Moens gives five values but some further additions are known.

To these two types must now be added a third, which has just been discovered by Mr. Morley and to which we cannot as yet assign even an approximate date of issue. Only one value, 1/-, is as yet known and it is, like the stamps of the two preceding types, embossed, on blue paper and of the same size as the stamps of the first type. The design consists of the arms on a shield surrounded by an ornamental scroll as on the second type but necessarily smaller in size. It is partially encircled by crossed branches below. The name appears on a curved label above and EEN SHILLING in small block caps. in a curve at the base. The whole of the design is enclosed in a shield shaped frame.

As far as these stamps, regarded as fiscals, are concerned we must leave it to future research to evolve order out of the chaos which at present exists, but it is necessary to record a method of employment of some of them which may render necessary the addition of several of the values to the Postage Stamp Catalogues as postal fiscals. In point of fact, and to Mr. Morley is due the credit of the discovery, the 1/- values of all the types enumerated above appear to have been employed for the payment of fees on Registered Letters and occasionally also an 1/6 value, this sum moreover being also made up by the use of two ninepenny stamps.

A complete form has been found, to which a 1/- blue of the second type is attached and cancelled with a double lined circular obliteration lettered WIPENER above and O. F. STATE (*sic*) below. There is also an illegible pen obliteration across the stamp with the date added below—20 Jun. 77. The form on which the stamp is affixed is on orange coloured paper and reads as below, where the portions which have been filled in in MS. by the Postmaster of Wipener are indicated by italics.

No. *246*

POSTDIENST, ORANJEVRIJSTAAT.

Ontvangen van *J. P. Massijn (?) een brief*

geadresseerd an *Hendrik C. L. Kloppe* te *Volkkrans, Wipener*

Postkantoor te *Wipener*

den *14 Juny* 1877 *J. M. de Wet*

Postmeester

The word "Ontvangen" means "Received" and the rest of the form is easily intelligible. It seems, therefore, as if the stamps thus employed paid the fee on registered letters, the minimum fee being apparently 1/-. A point which requires to be cleared up is whether the letter referred to in the receipt bore a postage stamp of similar value, but if so, what is the significance of the stamp affixed to the form? We may add that the stamps employed in this manner which have recently turned up in nearly every case bear only the circular obliteration described without any

further penmarks. This cancellation, it should be observed, also occurs frequently on the early postmarked postage stamps. The following is a list of the stamps themselves.

TYPE 1.	TYPE 2.
9d., green	1/-, blue
1/-, yellow	1/6, green

TYPE 3.

1/-, blue

L. W. F.

The Newspaper Tax Stamps of Great Britain.

BY WALTER MORLEY.

(*Continued from page 4.*)

TYPE 22.

Type 22

Three half pence. ½d. + ½d. + ½d., red, with line and semi-circles to die numbers as illustration.

Dies seen: 910, 1352, 1361, 1366, 1368, 1377, 1379, 1380, 1382, 1387, 1388, 1393, 1394, 1400, 1412, 1413, 1414, 1440, 1457, 1465, 1469, 1478, 1487, 1491, 1802.

TYPE 23.

Type 23

Three halfpence. ½d. + ½d. + ½d., red, with line and end ornaments to die numbers as illustration.

Die numbers seen of this type: 1406, 1411, 1416, 1445, 2159, 2212, 2309.

TYPE 24.

Type 24

Three halfpence. ½d. + ½d. + ½d., red, with line and end ornaments to die numbers as illustration.

Dies seen: 1101, 1305, 1463, 1464, 1475, 1479, 1490, 1494, 1561, 1583.

In 1789 the 1½d. duty was increased to 2d., (29 Geo. III c. 50) and the series of plates for this value were apparently engraved by copying the preceding dies of 1½d. adding the additional word HALFPENNY at the bottom.

TYPE 25.

Type 25

Twopence. ½d. + ½d. + ½d. + ½d. red, with die numbers underneath each die of which I have seen the following: 150, 281, 567, 683, 747, 921, 949, 987, 989, 1003, 1041, 1121, 1140, 1173, 1178, 1203, 1208, 1223, 1322, 1327, 1701, 1743.

(*To be continued.*)

* * * * *

Fiscal Philatelic Society. The meeting of this Society referred to in the Editorial held on the 6th February passed off very successfully. Some twenty to thirty gentlemen have joined the Society, and Mr. Schwabacher was elected President. A full report of the proceedings and a list of officer will be given in our next number.

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EDITORIAL.

OUR discourse this month must, in the first place, be of Japanese forgeries. It appears that our remarks in the January number may give rise to misapprehension and lead collectors to suppose that Mr. Eaton's test for Japanese forgeries is infallible and that all Japanese stamps on which the chrysanthemum is formed of the 16 petals must be genuine. That such an interpretation may be placed on our remarks is evidenced by the receipt of a letter from Messrs. Stanley Gibbons and Co. in which we are accused of falling into error as regards the test for genuine Japanese stamps, pointing out that forgeries exist which are in direct opposition to the test announced by Mr. Eaton and affording ocular demonstration of the fact by enclosing several forged specimens of the 6 sen, orange, with syllabic 19, on which the chrysanthemum is formed of the proper number of petals. Let us therefore in the first place make it quite clear that the fact that a Japanese stamp possesses 16 petals in the chrysanthemum does not necessarily prove that the stamp is genuine and further, in justice to Mr. Eaton, that this gentleman does not claim that the test he announces is infallible, for in his article he expressly mentions cases to the contrary. We only mentioned the test as a rough and ready one which will enable the collector to reject a large proportion of forgeries which are usually found, but we were perfectly well aware that there are other highly dangerous forgeries which it requires a great deal of experience in Japanese stamps to detect. The most dangerous that we know of are imitations of the 30 sen, syl. 1, on native laid paper, the 4 sen, rose, with syl. 1 and the 1 sen, brown, with crossed branches. To these must be added the 6 sen, orange syl. 19 of which specimens are enclosed in Messrs. Stanley Gibbons letter and we also know of like forgeries of some of the other syllabics of the 6 sen, orange. A peculiarity of these dangerous forgeries is that they usually appear to bear genuine obliterations. Of course others besides those which we have enumerated probably exist and we fear that against such as these the general collector can only guard himself by taking expert opinion. On the other hand we do not think that they occur so often as to form a serious obstacle to those who would like to start collecting Japs, and we adhere to our opinion that, with care and circumspection, there is no reason why any collector should burn his fingers over this country.

* * * * *

As announced last month a meeting was held on Saturday afternoon the 11th Jan., with a view of considering the formation of a Fiscal Society for London. Owing perhaps to the inclemency of the weather only a few gentlemen attended, but letters were read from a number of absentees strongly supporting the proposed Society and making various suggestions as to its objects and working. The meeting elected Mr. Schwabacher to the chair and with Mr. A. B. Kay as Secretary *pro. tem.* proceeded to discuss the various proposals. As a result it was agreed that a Society should be formed and that the annual Subscription should be 5/-. On account of the small attendance and with a view of communicating the results of the preliminary discussion to fiscal collectors interested in the Society it was decided to postpone further action to another Meeting to be held on Thursday, 6th Feb. At this meeting it will be seen definitely how the Society is likely to be supported, a President and Executive will be elected and a set of rules, which a small sub-committee formed at the preliminary meeting has been appointed to consider, will be laid before the members for discussion and adoption in an amended form.

We are glad to note that it was very generally recognized that the Fiscal Society should not merely waste its time by providing "displays" of portions of members collections, but should settle down to serious work such as that of drawing up as accurate lists as possible at the present time of the fiscals of all countries and collecting all new information bearing on the subject. There can be little doubt that if the Society keeps this aim steadily in view it will be a success.

* * * * *

In Scott's 1902 Catalogue the new style of roulette-perforation of the U. S. Revenues is described by the term "hyphen-hole perforation." This term seems somewhat inelegant and Mr. Selway suggests the alternative "slot perforation," the applicability of which will commend itself to all who have mechanical tastes, as it is based on a well known term in mechanical engineering.

* * * * *

A great deal of excitement has been produced by the persistent rumours and contradictions that the new British stamps with the King's head are to be withdrawn, but the truth seems to be that there is a possibility of the die being retouched.

BRITISH RAILWAY STAMPS.

By "K."

Great Northern Railway.

(*Continued from page 6.*)

B. Stamps for single, etc., newspapers.

Issue B4. Exactly similar to last, but figures of value much smaller.
½d., black on red, p. 10 to 12½.
1d., lilac.-grey, p. 10, 11, 11½, 12.
1½d., chocolate, p. 10.
2d., blue, p. 12.
Imperf. proofs of the ½d. are known.

Issue B 5. 1900. Type redrawn, the shading, instead of being unequal as in preceding issue, now consists of 3 equal lines, much longer than the letters of "railway"
½d., black on red, p. 11.

C. Stamps for Newsletters.

Large square, about 36 mm. Circular impression; on white paper.
2d., (1 to 100 miles) black on red (shades), p. 10, 10½, 11, 11½.
3d., (101 to 200 miles) black on red (shades), p 9¾, 10, 10½.
4d., (above 200 miles) black on red (shades), p. 11.

The above stamps vary greatly in shade, the early impressions being in magenta, and the latest in bright red.

D. Stamps for Grain Samples.

Medium rect., impression 30 x 24 mm., on white paper.
1lb. or under, black on orange, or yellow, p. 10, 10½, 11, 11½.

E. Stamps for Farm Agricultural Produce.

Large square, 40 mm. white paper.
6d., (Up to 20 lbs.) black on lavender, p. 10
8d., (20 to 30 ,,) ,, ,, ,, ,,
10d., (30 to 40 ,,) ,, ,, ,, ,,
1/-, (40 to 50 ,,) ,, ,, ,, ,,
1/2, (50 to 60 ,,) ,, ,, ,, ,,

F. Stamp for Authorised Advertisements.

Large square, 53 mm. Bluish grey, imperforate.

G. Railway Letter Fee Stamps.

There have been 5 issues of letter stamps by the G. N. Ry. The first 3, issued respectively in Jan. 91, March 92, and July 94, are all perf. about 11½, and so nearly indistinguishable that, owing to my space being limited, I must refer my readers to Mr. Ewen's magnificent work on the subject for fuller details. The 4th issue, in Sept. 97, was perf. 10, 10½. All these were printed by Messrs. Waterlow, and are of the firm's usual type and bright green colour. A variety common to all four issues, has no stop between "RAILWAY" and "FEE." The fifth issue was printed by Sir J. Causton and Sons in July 1900. It is pale olive-green, perf. 11, and is still current.

CURRENT BRITISH RAILWAY STAMPS.

By G. W. J. Potter.

London Brighton and South Coast Railway.

THE L. B. and S. C. R. have within the last few years issued a series of stamps for the prepayment of the carriage of newspapers. Three of the values appear to have sold well as will be observed by the figures given below: while for the other three issues there does not appear to have been any demand. As the numbers quoted are those that were on sale in December, 1901, it would have been possible to have obtained the first sheet of each of the 1½d and 2d., and the fourth sheet of the 4d. values; that is, of course assuming that the numbering has not been commenced over again. The design—a very amateurish one—is printed in blue on a thickish white paper, and is the same for all values; the colour is fairly even, though shades may be found in the different issues. As the three lower values are for 1, 2, and 3 newspapers respectively, they bear wording to that effect; but the remainder are intended for parcels of newspapers and thus have 'Newspaper Stamp' only.

The perforation is carried round all the stamps and to the edge of the sheet, so leaving a narrow margin on the four sides of each sheet. Control numbers run from the top right corner to the bottom, thence by columns to the left. Two values, the 3d. and 4d. are in sheets of 30, 5 rows of 6; while the others are in sheets of double size, 5 rows of 12 stamps.

L. B. and S. C. R.

Sheets of 30 or 60, (5 rows). Size 3.3 by 5.4 cm.
Controls in black.

½d.,	Blue on white.	Perf.	10.	No. 7500
1d.,	,,	,,	,,	8580
1½d.,	,,	,,	10½	60
2d.,	,,	,,	11	60
3d.,	,,	,,	10½	1950
4d.,	,,	,,	10	120

(*To be continued.*)

Midland & Great Northern Joint Railways. Mr. A. M. South has shown us an interesting provisional. It consists of an Eastern and Midlands Railway stamp with train running to left in centre surcharged in black in three lines with SINGLE NEWSPAPER ½d. and overprinted in addition in small red block capitals MIDLAND & GREAT NORTHERN JOINT RAILWAYS in two lines on upper label and EASTERN SECTION on lower label. It is perf. 11½.

Queensland Government Railways.

Our publisher has received specimens of new types of Newspaper and Parcel Stamps for these railways. The stamps are smaller than those lately current, and the design consists essentially of an engine to left with inscription "QUEENSLAND GOVERNMENT RAILWAYS" above, "NEWSPAPERS" on left and "PARCELS" on right with value below, but details differ on the two values which have yet been seen. Perf. 12.

1d., blue
3d., violet

POSTAL NEWS TAX OF GREAT BRITAIN.

NEWSPAPERS were taxed with a duty in the reign of Queen Anne 1712 and continued to be so taxed down to the year 1855; in consideration of this tax they were conveyed by the Post Office free of postal charges. In 1836 an Act of Parliament provided that there should be a separate stamp for each newspaper the die for which should be prepared under the direction of the Commissioners of Stamps and Taxes at the cost of the proprietor of the Newspaper. These stamps were purely fiscal, but carried with them a certain privilege of being admitted to free conveyance by post. In 1855 the Government abolished the duty charged on newspapers and it became necessary to make provision for their transmission by post. In order to meet the difficulty the Act provided that Newspapers printed on paper stamped for denoting the duties imposed on newspapers should be entitled to enjoy the privilege of transmission and retransmission by the post between places in the United Kingdom postage free for the space of fifteen days from the date of publication; the Act also extended the privilege to periodical publications printed and published at intervals not exceeding 31 days.

As previous to 1855 printed matter was not generally transmissable through the post except at letter rates, the stamps issued and used after June 30 1855 must be regarded as *purely postal* issues and would include all the various Trade lists and Circulars which business firms then used for that purpose.

We are indebted for most of this information to that grand pioneer work on British Stamps by Messrs. Philbrick and Westoby.

In Morley's Catalogue will be found the names of some of these Postal News Tax publications, viz.

Bartlett Investment Circular	Die I 6.
Du Fay and Co's Trade Report	,, A 351.
Fry Griffiths and Co's Price Courant	,, A 332.
Harrison Bros. Price Current	,, B 10.
Hadwen & Co.'s Prices Current	,, M 1.
Hulbert Layton & Co.'s Monthly Circular	,, A 629.
Kingsford's Price Current	,, A 650.
Luey & Co.'s Price Current	,, B 32.
Price Current of Leather	Die B 24 & B 25.
Thompson's Monthly Circular	?

The varieties of these stamps met with by collectors are usually *cut square* (and they are certainly more convenient to collect and arrange in that form) but some entire copies have however recently been seen.

Birrell & Co.'s Price Current	Die A 713
Current Prices of Grain	,, G 2.
Eaton's Circular	,, A 695.
M. & R. Keighly & Co.'s Price Current (This copy is used and postmarked from Hull in Jan. 1854)	,, A 685.
M. & R. Keighly & Co.'s Price Current	,, A 713.

Hence it is evident that at least some firms had previously made use of the Newspaper tax to obtain the postage privilege at the same time

A few *uncut sheets of four* of these stamps, impressed ready for use as circulars by the firm of E. Buckler & Co. have recently been unearthed. The stamps are all of the Die A 688 and the sheet measures, 28 x 45 centimetres.

There are no doubt very many others in existence and we shall be glad if collectors will submit any unrecorded ones for inspection.

DOCKWRA'S "PENY POST".

MOST collectors have heard of this well known post which flourished in the year 1680 but perhaps few have seen the following quaint description of its operation which appeared some weeks ago in the *St. James Gazette*. The extract is taken from "The New State of England, under their Majesties K. William and Q. Mary (*sic*) by G. Miegge, London, printed by H. C. for John Wyat at the Golden Lion in St. Paul's Churchyard, 1691.

"The Peny Post is such a contrivance that for one Peny a Letter or Parcel not exceeding one pound Weight, or ten pounds in value, is presently conveyed from all parts of the Town and suburbs to the remotest Places thereof. He that sends pays one Peny, and when the Letter or Parcel gets beyond the Bounds of the Weekly Bills of Mortality, the Receiver pays another Peny. To carry on this useful Design, first, there are about the Town four or five hundred Houses to take in Letters or Parcels. And, to carry them . . . there are about 100 messengers imployed from Morning till Night to call every hour at the said Houses and take what Letters and Parcels they find there, Who carry the same to their respective offices from whence the Letters and Parcels are dispatched. . . . The offices are six in number—The General, St. Paul's, the Temple, Westminster, Souwark, The Hermitage The General is in Star Court in Cornhill, and has 3 clerks whereas the rest have but 2 clerks each. . . . Everyone of the messengers gives £50 security by Bond. . . . And for this contrivance the Publick is indebted to that ingenious Citizen of London, Mr. William Dockwrea, who settled it some years since not without much trouble and cost. But the late King, when Duke of York, sued him for the same as his Right, and carried it from the Inventor—so that the benefit of it is now inherent in the Crown."

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. From Prof. Dobranich we have received particulars of the various annual series for 1901 and also the necessary information for filling some of the gaps in our Catalogue with respect to the series for 1900.

Documents. 1900.

No.		No.	
461.	60c., orange yellow	481.	50p., dark olive
462.	70c., bright green	482.	60p., wine red
463.	75c., brick	483.	70p., greenish black
464.	80c., violet red	484.	80p., green
465.	90c., green	485.	90p., red
473.	8p., violet blue	486.	100p., blue green
474.	9p., bright red violet	487.	200p., violet br'n
478.	25p., intense blue	488.	300p., crimson
479.	30p , brown	489.	400p , coffee br'n
480.	40p., violet	490.	500p., violet.

The remaining values of this series are given in our Catalogue.

1901. The values and colours are as below. Presumably the type, &c., remains as before.

5c., steel blue		8 pesos, bright red brown	
10c., orange ochre		9 pesos, gr'nish blue	
20c., yellow green		10 ,,	violet blue
25c., bright green		15 ,,	ochre yel'w
30c., ultramarine		20 ,,	violet
40c., brown		25 ,,	garnet red
50c., crimson		30 ,,	gr'ish black
60c., green		40 ,,	bright red
70c., carmine red		50 ,,	blue green
75c., bright brown		60 ,,	violet brown
80c., ochre		70 ,,	green
90c., dark blue		80 ,,	dark blue
1 peso, dark green		90 ,,	brown
2 ,,	orange red	100 ,,	green
3 ,,	red brown	200 ,,	olive brown
4 ,,	dark olive	300 ,,	olive green
5 ,,	violet red	400 ,,	blue violet
6 ,,	dark olive	500 ,,	bright carmine
7 ,,	ultramarine		

Foreign Bills. 1900. The following are the colours of the values marked with a ? in our Catalogue.

No.		No.	
669.	75c., brick	682.	25p., intense blue
677.	8p , violet blue	683.	30p., brown
678.	9p., bright vi'let-red	684.	40p., violet
		685.	50p., dark olive

01. Type, &c , presumably as in last year. The values are 25, 50, and 75c. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 15, 20, 25, 30, 40 and 50 pesos and the colours the same as those for the corresponding values of the Documentary series for this year e.g. 25c., bright green, 50c., crimson, &c.

Patents. The series for both 1900 and 1901 are the same as that for 1899, type 25 in our Catalogue and both in black. The values run 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 15, 20, 25, 30, 50 and 100 pesos.

British Guiana. *Inland Revenue.* Mr. A. White recorded the existence of a set of this issue *perf. 12.* (no wmk.) and chronicled the 1, 2, 4, 8 and 12 dollars. Mr. A. B. Kay has now show us the 3, 5, 6 and 40 dollars with the same perforation.

Buenos Ayres. *Salubridad Publica.* Our publisher has received a set of these stamps for 1901. The type is unchanged, except the date (Type 94 in our Catalogue).

½ cent., dull green
1 ,, pale yellow brown
2 ,, purple

Orange River Colony. Our publisher submits various unchronicled values of the first issue of the Orange Free State, embossed on coloured paper.

9d., green
3/-, yellow
3/-, blue green

See also the article on page 10.

Russia.* Mr. H. Thompson submits a number of unchronicled fiscals of this country of which we have only space for the following :—

Card Stamp. Large oblong rect. Bird in circular band with inscription and circles at sides with value, all in a frame formed of two arched labels of which the upper bears the inscription *Kart'i Ighrann'iya.* Spade and Club in two upper corners respectively and Heart and Diamond in lower angles.

30 kopecs, black and red

Distillery (Fruit and Grape). Oblong oval band with inscription *Marka dlya fruktovo ĭ vĭnoghrado—Vodochnagho proĭzvodstva* containing Arms in circle and value. Horizontally ruled blank label at base.

1 kopec, brown and blue
5 ,, blue and grey
10 ,, violet and grey
50 ,, orange and blue
1 rouble, black and yellow
3 ,, slate green and green
5 ,, black and carmine

Grodno District Court. Type of Roussin, 5836 but with inscription *Ghroduenskagho Okruzhnagho Suda.*

10 kopec, brown
30 ,, grey green

Lomsinsk. District Court. Figure of value in blue oval band lettered *Pyat'nadtzat* and value in Russian. Inscription above *Marka Voznagrazhdeniya Sudebn'ikh Razs'il'n'ikh* and below *Lomzhinskagho Okruzhnagho Suda.* Figures of value in angles.

15 kopecs, carmine and blue.

*The system of transliteration of the inscriptions employed is that agreed to by an number of Russian scholars and adopted by several institutions. The scheme will be found in *Nature*, Feb. 27th, 1890. Ed.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. III. MARCH, 1902. No. 3.

The Postage Stamps of Japan.

BY G. T. BISHOP.

(*Continued from page 10.*)

1872. The 1 and 2 sen were issued in August, the other values in October. Engraved in plates of 40 stamps. Types 9—14.

This issue is found printed on at least three distinct varieties of paper.

1. *On native laid paper, varying in texture.*

Type 9

Type 10

Type 11

Type 12

Type 13

Type 14

39.	½ sen, brown (Type 9)		*Perforated*	11¾.
40.	1 ,, blue (Type 10)		,,	11, 11 x 11s., 9s. x 11s.
41.	1 ,, light blue		,,	11, 11¾.
42.	2 ,, orange vermilion (Type 11)		,,	9½, 11v.l., 11n. x 11¾.
43.	2 ,, rosy vermilion		,,	11, 11¾, 9½, 11n. x 11¾, 11 x 12½.
44.	10 ,, very pale yellowgreen (Type 12)		,,	11, 11v.l.

45. 10 sen, blue green*
46. 20 ,, violet (Type 13)
47. 30 ,, ? (Type 14)

Error: The Japanese character, representing "one-half," on the left border of the ½ sen stamp, incomplete, the two little slanting strokes usually found at the top of the character being absent. This error is No. 23 on the plate.

48. ½ sen, brown *Perforated* 11¾.

2. *On native wove paper.*

49. ½ sen, brown *Perforated* 11, 11¾, 12½, 11 x 11¾, 11¾ x 12½.
50. ½ ,, red brown ,, 11¾, 11 x 11¾.
51. 1 ,, light blue ,, 11, 11¾.
52. 1 ,, blue ,, 11¾, 12½.
53. 1 ,, indigo ,, 12½, 9½.
54. 2 ,, orange vermilion ,, 11¾, 9½, 11n, 11 x 11¾.
55. 2 ,, rose vermilion ,, 11¾, 12½, 11n.
55a. 10 ,, very pale yellow green
56. 10 ,, yellow green ,, 12½, 11¾ x 12½.
57. 10 ,, blue green ,, 11¾, 12½, 9½, 11¾ x 9½.
58. 10 ,, deep blue green ,, 11¾, 11¾ x 9½.
59. 20 ,, violet ,, 12½.
60. 30 ,, grey ,, 12½.

2a. *On very soft silky, native wove paper,* which takes impressions so badly that copies may be readily distinguished by this peculiarity.

61. 2 sen, rose vermilion *Perforated* 11¾.
62. 30 ,, grey ,, 11n.

Error: (1) As found on the laid paper, No. 48.

63. ½ sen, brown *Perforated* 11¾.
64. ½ ,, red brown ,, 11¾.

(2) The right margin of lower label enclosing the words "½ sen" wanting. This error occurs on the first stamp in the second row but not on the same plate as error (1).

65. ½ sen, red brown *Perforated* 11¾.

3. *On "European" wove paper, varying in thickness.*

66. 30 sen, grey *Perforated* 12½, 12½ x 11.

Of these stamps issued in 1872, irrespective of the varieties of paper on which they are impressed, *four* distinct sheets are known of the ½ sen, *nine* of the 1 sen, *two* of the 2 sen and one each of the remaining values.

1873. The 4 sen was issued in April, and the colour of the 2 sen was changed in June.

1. *On native laid paper, varying in texture.*

Type 15

* This stamp is inserted on the authority of Messrs. Stanley Gibbons new Catalogue (14th Ed. 1902). G.T.B.

67.	2 sen, gamboge yellow	*Perforated* 11v.l., 11n. x 11¾.
68.	2 ,, chrome yellow	,, 11v.l.
69.	4 ,, rose (Type 15)	,, 11¾, 12½, 11v.l., 11n, 11n x 11¾.
1a.	*On very thick native laid paper.*	
70.	2 sen, yellow	,, 11n.
2.	*On native wove paper.*	
71.	2 sen, yellow	,, 11v.l. x 11¾.
72.	2 ,, orange	,, 11v.l.
73.	4 ,, rose	,, 11, 11v.l.
3.	*On "European" wove paper.*	
74.	4 sen, rose (thick paper)	,, 12½, 11n., 11¾ x 11.
75.	4 ,, ,, (thin paper)	,, 12½.

Three distinct plates are known of the 2 sen, yellow, and *seven* of the 4 sen, rose, two of which are on the "European" wove paper.

(*To be continued.*)

A Reference List of the Fiscals of India.

THIS list is intended to aid those who are engaged in the study of the Fiscals of India. It is astonishing that comparatively so little is known about the issues of so important a country and it is desirable that British collectors at any rate should endeavour to repair the neglect into which these stamps have fallen. From time to time numerous additions to the existing catalogues have been chronicled. An endeavour has been made to collect all this scattered information and new matter has been obtained by the inspection of some of the collections of our leading fiscalists. Collectors will no doubt be able to notify errors and many additions to the list and it is hoped that they will do so, as in that way only will completeness be attained.

COURT FEES.

This series is a very difficult one as the provisionals are numerous and little known. We are quite in the dark as to the dates of issue of these provisionals and the fact that the stamps are punched without any penmarked date renders it impossible to obtain even approximate dates from the stamps themselves. Under these circumstances we have arranged the provisionals under the sub-heads of the stamps surcharged in alphabetical order. This will at any rate facilitate reference to what is known though no doubt when fuller knowledge is attained these sub-groups may have to be split up.

1. *On FOREIGN BILLS.*

A. *Foreign Bills of* 1860, embossed, surcharged "COURT FEES." vertically, in large red Roman caps. 4½ mm., high.

(a) On white paper. Imperf.

Surcharge reading downwards.	Surcharge reading upwards.
1. 4 as., rose and green, Die A.	4. 4 as., rose and green, Die A.
2. 1 rup., ,, ,, ,, B.	5. 1 rup. ,, ,, ,, B.
3. 4 ,, ,, ,, ,, A.	6. 4 ,, ,, ,, ,, A.

Pairs, *têche bêche*,

7. 1 rup., rose and green, Die B.
8. 4 ,, ,, ,, ,, A.

(b) On bluish paper. Imperf. Surcharge reading downwards.

9. 4 as., rose and green, Die A.

B. *Foreign Bills of* 1860, embossed, surcharged "COURT FEES." horizontally, in black Roman caps., 2½ mm. high. On white paper. Imperf.

10. 4 as., rose and green, Die A.

C. *Foreign Bills of* 1861 surcharged "COURT FEES." vertically, in large red Roman caps., 4½ mm. high, surcharge reading upwards, the words FOREIGN BILL being barred out by a thin red line.

(a) On more or less bleuté paper.
11. 2 as., violet
12. 4 ,, ,,
13. 8 ,, ,,

(b) On white paper.
14. 6 as., violet
15. 12 ,, ,,

D. *Foreign Bills of* 1861 surcharged "COURT FEES." vertically in small red block caps., 3 mm. high, surcharge reading downwards.

(a) On bleuté paper.
16. 2 as., violet
17. 4 ,, ,,
18. 6 ,, ,,
19. 8 ,, ,,
20. 1 rup. ,,
21. 2 ,, ,,
22. 6 ,, ,,

(b) On white paper.
23. 2 as., violet
24. 3 ,, ,,
24a. 6 ,, ,,
24b. 8 ,, ,,
25. 12 ,, ,,
25a. 2 rup. ,,

Variety: No stop after "FEES." On white paper.
6 as., violet.

E. As last, but surcharge reading upwards.

(a) On bleuté paper.
26. 4 as., violet
27. 1 rup., ,,

(b) On white paper.
28. 1 rup., violet

F. As under D, but with words FOREIGN BILL heavily barred out in black.

(a) On bleuté paper
29. 2 as., violet
30. 1 rup., ,,
31. 2 ,, ,,

(b) On white paper
32. 3 as., violet
33. 6 ,, ,,
34. 2 rup ,,

G. As last, but the words FOREIGN BILL cancelled by a thin black bar. On bleuté paper.

35. 2 rupees, violet.

H. *Foreign Bills of* 1861 surcharged "COURT FEES." twice horizontally in red Roman caps., 3mm. high, once over the words FOREIGN BILL and once above and below the circle containing the Queen's head. On bleuté paper.

36. 2 as., violet
37. 4 ,, ,,
38. 6 ,, ,,
39. 8 as., violet
40. 12 ,, ,,

I. *Foreign Bills of* 1861, with top and bottom labels cut off, surcharged "COURT FEES" vertically in large red Roman caps., 4½ mm. high, surcharge reading downwards.

41. 2 as., violet
41a. 4 ,, ,,
42. 6 as., violet
43. 2 rup. ,,

J.* *Foreign Bills of* 1861, with top and bottom labels cut off, surcharged "COURT FEES." vertically in small red caps., surcharge reading downwards.

44. 3 as., violet
45. 6 ,, ,,
46. 8 ,, ,,
47. 12 as., violet
48. 1 rup., ,,
49. 2 ,, ,,

K.* As last, but surcharged in black.

50. 4 as., violet

(*To be continued.*)

* J and K are inserted on the authority of Roussin. [ED.]

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EDITORIAL.

As we were able to briefly notify last month a Fiscal Society for London has at length been fairly launched. The first meeting, at which some twenty to thirty members were definitely enrolled, devoted itself to the laborious work of electing an Executive and drawing up a set of rules. The result of the Election of Officers will be found on another page. It will be seen that Mr. Schwabacher has been elected first President, a choice which will please all Fiscal collectors, for besides the fact that Mr Schwabacher has probably the finest collection of fiscals in this country, the Society has secured a gentleman resident in London and one who is sure to be an active worker in its cause. Messrs. Dorman and Pearce have earned their places as Vice-Presidents, the former as the possessor of an extensive collection, the resources of which will furnish much information to further the aims of the Society and the latter as a philatelist who by his pen has probably done more than any one to further the study of fiscals and recruit the ranks of the "fiscalists." The Committee consists of gentlemen who all have fine collections and in Mr. Kay the Society possesses an active and energetic Secretary. It is specially gratifying to note that Judge Philbrick shows the interest he takes in fiscals by consenting to allow his name to appear as an honorary member and we think we do not betray any secrets if we mention that Mr. E. D. Bacon, although his numerous engagements prevented him from accepting a post on the executive, has joined the Society. It is a remarkable fact that while all the older philatelists show great sympathy with and afford encouragement to those engaged in the study of fiscals yet the new men, almost without exception, affect to care for none of these things. It is a phenomenon for which several reasons can be assigned but which we have no space at our disposal to discuss. Fiscals will have to win their rightful place in philately with the rising generation of philatelists. The Fiscal Philatelic Society appears to have started on right lines, may it live and prosper!

* * * * *

The time is apparently near at hand for the advent of the "specialist in British Official Stamps." The February number of the *London Philatelist* besides listing various postage stamps overprinted I. R. OFFICIAL, O. W. OFFICIAL, and ARMY OFFICIAL which might naturally be expected, chronicles quite a new departure in stamps surcharged R. H. OFFICIAL and BOARD OF EDUCATION. On contemplating this extension we might be excused for anticipating a perfect avalanche of overprinted stamps for all Departments of the Service and the creation of an "area of collecting" of size and difficulty rivalling the official stamps of South Australia. The R. H. OFFICIAL, 1d. red, is for use in the Royal Household and we understand—though the value is not yet chronicled—that the ½d. stamp will be issued with the same overprint. The BOARD OF EDUCATION series consists of five values, the ½d., 1d., and 2½d., King's head stamps and the 5d. and 1/- current Queen's head stamps. We are informed that these stamps are to be employed by the Inspectors of the Board and for Foreign postage and no doubt the two higher values will be most used for the latter purpose. So that irrespective of the fact that the latter are Queen's head stamps, which will shortly be obsolete, it seems as if used copies will mostly go abroad. Hence we may legitimately conclude that they will doubtless be very scarce.

* * * * *

It is remarkable that no information is at present obtainable as to the changes in British Fiscals which will be necessitated by the substitution of the King's head in place of the Queen's. All we can learn up to the present time is that the new series of "unappropriated dies" will show the value clearly in plain figures and that possibly some additional values, such as £2 10s., will be added to the series.

* * * * *

The new postage stamps for India with the King's Head will in all probability shortly be issued. We are informed that for the stamps below 1 anna and above 1 rupee the present design will be followed with the mere substitution of the King's Head for the Queen's, but for the rates between 1 anna and 1 rupee the designs will be altered, an essential feature being a small King's head as on the current English 3d. and the value clearly indicated in plain figures. According to *The Philatelic Journal of India* some of the new stamps are expected in April.

* * * * *

As regards the Indian fiscals we are informed that some interesting changes are in contemplation. Except for Court Fee Stamps and the 1 anna Revenue stamp, which will be prepared from special dies, it is probable that all remaining adhesives, following the custom in this country, will be provided from a series of "unappropriated dies" the names of the various duties being overprinted. It is proposed that there shall be three series of these unappropriated dies, (1) An annas series, (2) a rupee series to 10 rupees, (3) A series of higher values.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 14.*)

FURNESS RAILWAY.

THE issues of this line do not adapt themselves for classification so readily as those of many others. Most of the great specialised collections of railway stamps in this country contain all, or nearly all, of the varieties mentioned below, but others, whose existence might naturally be suspected, are conspicuous by their absence. It seems reasonable to suppose, therefore, that the penny value, as in the case of the Great Northern Ry. was a late arrival, while the extra demand for the 2d. caused this latter to be allotted our issue all to itself. The control numbering appears to begin afresh with each issue.

A. **Stamps for Newspaper parcels.**

Issue A 1. Large rect, 63 x 44 mm. Central design, Arms of Company in a circular band inscribed "The Furness Railway" and the motto "Cavendo tutus." Below this, a scroll inscribed "Prepaid Newspaper Parcel" and a label with "Owner's risk." Controls surcharged at top of stamp. Thick figure of value in centre of arms, the 2 has a straight foot.

2d., grey brown. Rouletted. Thick blue controls.
3d., " " " black "

Issue A 2. Same size and design, figure of value and controls as before.

1d., brown (shades) p. 12½. Thick black controls.
2d., " " " " " "
3d., " " " " " "

Issue A 3. As before, but impression apparently from worn plate, and coarser. Controls thinner and cleaner.

2d., red brown, p. 10. Thin black controls.

Issue A 4. It seems probable that a new plate was made for the 2d. value, and afterwards adapted for the other values of this issue. The size and design are unchanged, but the figures of value much thinner, the 2 having a curly foot. Controls as in issue A. 3.

1* *pence*, brown (shades) p. 12½. Thin black cons.
2 " " " " " " "
3 " " " " " " "

Stamps of this issue vary greatly in shade, and there were doubtless many printings.

Issue A 5. Square, 36 mm. Large figure of value on circular white ground, bottom inscription, and name of railway, as before. Small black controls.

½d.,* 1d.,* 2d.,* 3d., vermilion, p. 10 or 11, small black controls.

The 1d. is known without, and the 3d. with medium-sized controls.

Issue A 6. Similar, but title changed to "The Furness Railway." The figures of value are thinner, and controls vary slightly in size.

½d.,* 1d.,* 2d.,* carmine, Roul. in colour.

Issue A 7. Same, but title again changed to "Furness Railway."

1d., 2d., carmine, Roul. in colour.

B. **Stamps for Single, etc., Newspapers.**

Medium rect. 40 x 35 mm. Name of railway and various conditions, printed in blue on white paper. Vertical red lines to denote number of newspapers,

1 Newspaper. Small "s" to Railways. Roul.
2 " " " " "
1* " large " " p. 12½.
1 " " " " "
No red line.

*Varieties marked with an asterisk are known overprinted, vertically in black or red, "To L. and N. W. and Furness Joint Line only." The wording differs slightly in various types, and may be found reading either upwards or downwards, but it seems hardly worth while classifying or collecting stamps with this overprint.

C. **Stamps for Milk Traffic.**

Same size and design as the early issues under heading A (for Newspaper Parcels), the word "Milk" being substituted for "Newspaper" in the bottom scroll.

The 12d. is similar to issue A 2 and the two lower values to issue A 4, so it seems probable that an earlier issue of the latter was made, although specimens are, as yet, unknown to collectors.

6d, 9d, 12d, salmon rose, (shades), perf. 12½.

(*To be continued.*)

CURRENT BRITISH RAILWAY STAMPS.

By G. W. J. POTTER.

MERSEY RAILWAY.

AS the history of the Newspaper Stamps is being very thoroughly covered by "K" in his Descriptive Catalogue, I do not propose to treat in detail all the current issues of the remaining large lines, as this would to a certain extent clash with and destroy the continuity of his articles; but hope to give accounts of the stamps issued by the smaller and lesser known companies whenever I can get enough information together on the subject. The first small line which I shall notice is the Mersey Railway Company. As this possesses a tunnel under the Mersey it was probably thought that it would be the correct thing to figure the same on its stamps, so we have an engine emerging from what is presumably a tunnel, but it would not be wise to be too certain about this. However it scores a point over the Metropolitan Railway, for although on their design they represent the two tunnels more clearly, and two trains far less clearly, (perhaps owing to London fog) they err altogether by showing them on the wrong lines! On the front of the smoke-box we have the value shown, "Prepaid" figuring on the buffer-beam, and "Newspaper Parcel at Owner's Risk" given below.

The 1d is printed in a deep blue and the 2d in carmine; both being rouletted in colour. None of the 1d that I have seen bore any controls, but I believe the 2d. are so numbered in black.

MERSEY RAILWAY.

Size, 28 by 34 cm. Roul. in colour.
1d., blue on white
2d., carmine on white.

(*To be continued.*)

TELEGRAPH CHRONICLE.

Ceylon. To the list of Indian Telegraphs used in Ceylon must be added the 14 r. 4 as., lilac. Mr. A. Rossi Ashton has shewn us a specimen used in Colombo M. A. B. de l' Argentière sends us two provisionals not chronicled in our publisher's Catalogue.

Type 44a

Type 108a

12 cents on 25c., green, surcharge black. Type 44a.

80 cents on 2rup. 50c., grey, sur. black. Type 108a.

Of the "provisional" type of 1892 our publisher has received the

5 cents, lilac rose, dated 1-12-99.

United States. *Postal Telegraph Co.* Mr. Morley has received the 50 cents of 1885 in a hitherto unknown colour

50 cents, black, perf. 14.

THE FISCAL PHILATELIC SOCIETY.

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Meetings will be held on the first *Thursday*, of each month at *6.30 p.m. at 65, Bishopsgate Street, Without, E C.*, when the Colonial revenues will be discussed and catalogued. Members will be expected to bring their collections, or send notes of these countries.

The next Meeting will be held on April 3rd, when the Fiscals of British Guiana, British Honduras, British N. Borneo, British Somaliland and Canada will be studied.

Donations to the Library will be welcomed

Rules, and any information will be furnished by

A. B. KAY,
35, Bessborough Street, London, S.W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. *Consular Service.* Prof. Dobranich informs us that the colours of the three higher values of the 1900 set (Nos. 58-60 in our Supplement Catalogue) are

5 pesos, blue green
10 ,, violet
20 ,, bright green

The same gentleman states that the set for 1901 contains two new (lower) values, the series (presumably of the same or a similar type to that of 1900) being

1 cent., carmine	2 pesos, red brown
10 ,, bright green	5 ,, orange red
50 ,, greenish blue	10 ,, dark blue
1 peso, blue violet	20 ,, carmine

Costa Rica. Our publisher has discovered an error belonging to the first issue (lithographed) viz: the 50 cents. in the colour of the 25c.

50 cents., yellow green, perf 14.

Crete. To the "olive yellow" set chronicled in our August no. of last year add

5 drachmai, olive yellow and black, perf. 14.

The central design of this stamp consists of a medallion, bearing St. George and the Dragon, in black.

Cutch. The value of the stamp illustrated in our January no. should read "Cowrie" instead of "Korri".

Cyprus. Mr. H. Thompson has shown us the unappropriated die type surcharged "CYPRUS" and 2/6 in brown *wmk. Script V. R.* perf. 14.

Entre Rios. *Impuesto de Tablada.* Mr. H. Thompson sends us two additional values of the 1898 issue, Type 121 in our Supplement Catalogue.

No. 180a. 10 cent., pale blue green
No. 180b. 50 ,, violet

Great Britain. *Marine Policy.* Our publisher has the 15/- blue, wmk Orbs, Die ? *perf 14.*

A new series has apparently been issued lately. Our publisher sends us a 1/3 value of smaller design than those familiar to collectors. It is cancelled by one of the usual impressed red designs dated 27/12/01.

1/3, blue, wmk Orbs. perf. 12½, Die C.

Gloucestershire. Our publisher has acquired a 5/- value, red-brown and lilac, perf. 15½ x 15 (1875) and also a 2/-, blue and carmine, perf. 14. We note the latter as it is not yet known if all values exist in each set of perfs. 15½ x 15, 14 and 12½ and we would remind our readers that we shall welcome any information regarding Municipal Stamps of Great Britain with a view of rendering the reference list of them, which we have in preparation, more perfect.

Mendoza. (*Argentine Repub.*) Mr. H. Thompson notifies some additional values of the 1888 issue, Type 128 of our Supplement Catalogue.

No. 30a 5 pesos, purple brown
,, 30b 10 ,, blue
,, 31a 50 ,, yellow

Philippine Islands. *Giro.* In December 1900 we noted that the 4 pesos of the 1900 U. S. issue was always found with an error in the range. Mr. D. Thomson informs us that he possesses a copy on which the range is correct.

Porto Rico. Our publisher has received a number of unchronicled stamps from this island.

Aduanas. 1898-99 75 c.d. peso, purple brown.

Giro. 1898-99. Provisional, 10c. peso, purple brown, surcharged vertically in three lines reading downwards, in magenta, HABILITADO—1898-99—60 Ctvs. This provisional also occurs with double surcharge, and Mr. Morley has a pair of the 10c. peso, one stamp only of which bears the surcharge.

Manifiestos. "Sello" stamps with word MANIFIESTOS above top margin.

1894-95. 75c.d. peso, emerald green.
1896-97. 75c.d. peso, red brown.

Polizas y Titulos Mr. H. Thompson sends us a provisional hitherto unknown to us. It is the 25 c.d. peso, dark green Sello stamp of 1884-85 surcharged with a double line diamond shaped frame containing the inscription POLIZAS Y TITULOS 1886 y 1887 and HABILITADO across centre, in magenta.

Relaciones de Viajeros. This duty is new to the Catalogues. We should be glad to hear of its English equivalent. The stamps are like the "Manifiestos" i.e. the Sello stamps with inscription above upper margin.

1894-95. 50 c.d. peso, orange
1896-97. 50 c.d. peso, brown

Sello. The colours of the undermentioned values have not yet been chronicled.

1892-93. 1 peso, deep olive green
4 ,, purple brown
1894-95. 25 c. de peso, dull purple
50 ,, slate blue
1 peso, pink
4 ,, red brown
7.50 pesos, olive
1896-97. 50c. de peso, deep purple
1 peso, olive

Provisional. The 25c. de peso, dull purple of 1894-95 surcharged—BIENIO DE 1896 Y 1897—Vale 2 centavos—in the same manner as the 25 c. de peso, 1892 Y 93 already chronicled, but as we have only seen a single copy of this stamp we are unable to say whether the varieties of surcharge mentioned in our November number of last year as occuring in the latter appear on this stamp also.

1898-99. A set for this year has already been chronicled in *deep slate* but our publisher has received the following values in the colours recorded.

25c. de peso, carmine
1 peso, pink
2 ,, violet
4 ,, pale blue
7.50 peso, orange brown

These stamps were no doubt issued before the *deep slate* series which latter seem to show a change in the rates of duty as the values in this colour are 15, 20, 40, 60, 80c., and 1, 2, 3, 5, 10, 15 and 20 pesos. If this is the true explanation there should exist in this newly discovered set, three values between the 25c. and 1 peso, and probably the higher values 12.50, 18.75, and 25 pesos, since the 25 c. d. peso is numbered "11°" the 1 peso "7°" and the 7.50 p., "4°."

Solicitudes de Alijo. "Sello" stamp with inscription above top margin.

1894-95. 50 c. de peso, brown

Queensland. *Stamp Duty.* Of the type with the King's Head illustrated in our Nov. number of last year we have received

1d., violet, wmk. Cr. and Q, perf. 12
3d., pale green, wmk. Cr. and Q, perf. 13 x 12½

There has been apparently a second printing of the 1d. Duty Stamps with the Queen's Head. We are informed that copies recently received are of a different shade of violet to the earlier ones.

Russia. (See note last month.) In continuation of the varieties noted last month we chronicle.

Ouman. District Court. Type of Roussin 5827. Value in centre inscription *Umanskagho Okruzhnagho Suda* above and *Kantzelyarskaya Marka* below. Figures of value in upper angles

10 kopecs, brown
30 ,, grey green

Petrokoff. District Court. Type of Roussin, 5854 but inscription *Petrokovskagho Okruzhnagho Suda* above and *Kantzelyarskaya Marka* on label.

10 kopecs, brown
30 ,, grey green

San Martin. (*Municipality, Corrientes, Argentine Repub.*) Our publisher possesses the 1 cent. with head of General San Martin surcharged 1/4 in large violet figures.

¼c, on 1c., brown, violet sur.

Transvaal. Mr. S. A. Klagsbrun sends us a copy of the current 6d., lilac and violet, Cape Revenue, overprinted TRANSVAAL in black in a similar manner to the 1/- already chronicled by us last year and informs us that a similar surcharge has been applied to the 2/-.

Tucuman. (*Argentine Repub*). *Marchamo.* Mr. H. Thompson submits two values of an issue for 1900. The stamps are long rect. containing Arms in oval with name of Province above. The date is at the top and MARCHAMO on a straight label two-thirds of the way down the stamp and the value below

20 cent., orange, perf. 11½
20 pesos, dark green, perf. 12.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. III. APRIL, 1902. No. 4.

The Postage Stamps of Japan.

By G. T. Bishop.

(*Continued from page 19.*)

1874. The 6 sen was issued in January and the remaining values in February. Engraved in plates of 40 stamps. The stamps now bear a syllabic character, which is found on the ½, 1, 2, 4 and 30 sen stamps at the bottom, where the floral branches cross each other, the character being in a small upright rectangle on the ½, 1, 2, and 4 sen, and in an oval on the 30 sen. On the 10 and 20 sen it is just within the frame above the value at the bottom of the stamp. Types 16–23.

1. *On native wove paper.*

76. 2 sen, orange. Syllabic 1 (Type 18). *Perforated* 11n.

2. *On native laid paper.*

77.	2 sen,	orange	Syllabic 1	*Perforated*	11n.
78.	2 ,,	lemon yellow	,, 16	,,	9s., 11n.
79.	6 ,,	violet brown	,, 1 (Type 20)	,,	11v.l., 11n.
80.	6 ,,	,,	,, 2	,,	11v.l.
81.	6 ,,	,,	,, 3	,,	11v.l.
82.	6 ,,	,,	,, 4	,,	11v.l., 11s, 11n.
83.	6 ,,	,,	,, 5	,,	11v.l., 11n.
84.	6 ,,	,,	,, 6	,,	11v.l., 11n.
85.	6 ,,	,,	,, 7	,,	11v.l., 11n. x 11s.
86.	6 ,,	,,	,, 8	,,	11v.l., 11n.
87.	6 ,,	,,	,, 9	,,	11s., 11n.
88.	6 ,,	,,	,, 10	,,	11n.
89.	6 ,,	,,	,, 11	,,	11n.
90.	6 ,,	,,	,, 12	,,	11v.l., 11n.
91.	20 ,,	violet	,, 1 ?		
92.	20 ,,	,,	,, 2 (Type 22)	,,	11n.
93.	20 ,,	,,	,, 3	,,	11n.
94.	30 ,,	grey	,, 1 (Type 23)	,,	11¾., 9s (?).

1. *On "European" wove paper, varying in texture and thickness.*

95.	½ sen,	brown	Syllabic 1 (Type 16)	*Perforated*	11n., 12½, 11n. x 12½.
96.	½ ,,	red brown	,, 1	,,	11n., 12½
97.	½ ,,	brown	,, 1	,,	11n., 12½.

Type 16

Type 17

Type 18

Type 19

Type 20

Type 20

Type 22

Type 23

1 イ	7 ト	13 ワ	19 ツ
2 ロ	8 チ	14 カ	20 子
3 ハ	9 リ	15 ヨ	21 ナ
4 ニ	10 ヌ	16 タ	22 ラ
5 ホ	11 ル	17 レ	23 ム
6 ヘ	12 ヲ	18 ソ	

Table of Syllabic Characters.

98.	1 sen, blue	Syllabic 1 (Type 17)	*Perforated*	11n., 12½.
99.	1 ,, ,,	,, 2	,,	11n., 12½, 11n. x 11s.
100.	1 ,, ,,	,, 3	,,	11n., 12½, 12½ x 11n.
101.	1 ,, ,,	,, 4	,,	11n., 11s., 12½, 12½ x 11n.
102.	1 ,, ,,	,, 5	,,	11n., 12½.
103.	1 ,, ,,	,, 6	,,	11n., 11s., 12½, 12½ x 11n.
104.	1 ,, ,,	,, 7	,,	11n., 12½, 12½ x 11n.
105.	1 ,, ,,	,, 8	,,	11n., 12½, 12½ x 11n.
106.	1 ,, ,,	,, 9	,,	11n., 12½, 12½ x 11n.
107.	1 ,, ,,	,, 10	,,	11n., 12½ x 11.
108.	1 ,, ,,	,, 11	,,	11n., 12½, 12½ x 11.
109.	1 ,, ,,	,, 12	,,	11n.
110.	2 ,, orange	,, 1 (Type 18)	,,	11n., 12½, 11n. x 12½.
111.	2 ,, ,,	,, 2	,,	11n., 12½, 11n. x 12½.
112.	2 ,, ,,	,, 3	,,	11n., 12½.
113.	2 ,, ,,	,, 4	,,	11n., 12½.
114.	2 ,, ,,	,, 5	,,	11n., 12½.

115.	2 sen,	orange	Syllabic	6	*Perforated*	12½.
116.	2 ,,	lemon yellow	,,	6	,,	11n.
117.	2 ,,	orange	,,	7	,,	11n., 12½, 12½ x 11n.
118.	2 ,,	,,	,,	8	,,	12½.
119.	2 ,,	lemon yellow	,,	8	,,	11n., 12½, 12½ x 11n.
120.	2 ,,	orange	,,	9	,,	11n., 12½, 12½ x 11.
121.	2 ,,	lemon yellow	,,	10	,,	11n., 12½.
122.	2 ,,	orange	,,	11	,,	11n., 12½.
123.	2 ,,	,,	,,	12	,,	11n., 12½, 12½ x 11n.
124.	2 ,,	,,	,,	13	,,	11n., 12½, 12½ x 11n.
125.	2 ,,	lemon yellow	,,	14	,,	11n., 12½.
126.	2 ,,	,,	,,	15	,,	11n., 12½.
127.	2 ,,	,,	,,	16	,,	11n., 12½.
128.	2 ,,	,,	,,	17	,,	11n., 12½.
129.	2 ,,	orange	,,	18	,,	11n., 12½, 11n. x 12½.
130.	2 ,,	,,	,,	19	,,	12½.
131.	2 ,,	,, (On rough porous wove paper)	,,	19	,,	11n., 12½.
132.	2 ,,	,,	,,	20	,,	12½
133.	2 ,,	,, (On rough porous wove paper)	,,	20	,,	11n., 12½.
134.	2 ,,	,,	,,	21	,,	11n., 12½, 11n. x 12½.
135.	2 ,,	,,	,,	22	,,	11n., 12½, 11n. x 12½.
136.	2 ,,	,, (On "Ivory Laid")	,,	22	,,	12½.
137.	2 ,,	,,	,,	23	,,	11n., 12½.
138.	4 ,,	carmine rose	,,	1 (Type 19)	,,	11n., 12½, 11s. x 11n., 12½ x 11.
139.	6 ,,	violet brown	,,	10 (Type 20)	,,	11n., 11s. x 11n.
140.	6 ,,	,,	,,	11	,,	11s.
141.	6 ,,	,,	,,	13	,,	11n.
142.	6 ,,	,,	,,	14	,,	11n.
143.	6 ,,	,,	,,	15	,,	11n., 11s.
144.	6 ,,	,,	,,	16	,,	11n., 12½.
145.	6 ,,	,,	,,	17	,,	11n., 12½, 12½ x 11n.
146.	6 ,,	,, (Very thick paper)	,,	17	,,	11n.
147.	6 ,,	,,	,,	18	,,	11n., 12½, 12½ x 11n., 11n. x 12½.
148.	10 ,,	green	,,	1 (Type 21)	,,	12½, 12½ x 11n.
149.	10 ,,	,,	,,	2	,,	11n., 12½, 12½ x 11.
150.	10 ,,	,,	,,	3	,,	11n., 12½ x 11n.
151.	20 ,,	violet	,,	4 (Type 22)	,,	12½.
152.	20 ,,	,,	,,	5	,,	12½.
153.	30 ,,	grey	,,	1 (Type 23)	,,	12½.

Error: missing. The 1 sen, blue, syl. 11 exists with the stem of the right hand branch missing. It is doubtful if this is due to error of plate or printing, probably the latter.

Two distinct sheets exist for each of the following: ½ sen, syl. 1, ½ sen, syl. 2, and 4 sen, syl. 1.

Note. The 6 sen issues vary much in shade sometimes becoming a slate blue colour and at other times violet. As the changes are probably due to the chemical action of the gum or paper they have been affixed to and in some cases to light, I have not catalogued the varieties I have met with.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 12.*)

Type 26.

Type 26

Twopence. ½d. + ½d. + ½d. + ½d. red, with die numbers and line through same as illustration.

Dies known of this type: 510, 584, 702, 737, 740, 741, 774, 801, 826, 874, 898, 914, 974, 977, 981, 984, 1026, 1046, 1049, 1345, 1388, 1470, 1472, 1485, 1613.

Type 27.

Type 27

Twopence. ½d. + ½d. + ½d. + ½d. red, with die numbers, with line through same and end ornaments as illustration.

Die numbers seen: 258, 264, 266, 542, 545, 565, 593, 615, 626, 677, 689, 740, 748, 754, 755, 761, 765, 772, 773, 801, 871, 978, 992, 1136, 1216, 1220, 1499.

Type 28.

Type 28

Twopence. ½d. + ½d. + ½d. + ½d. red, with die numbers, line through and end ornaments as illustration.

Die numbers seen: 183, 186, 258, 292, 408, 445, 660, 675, 684, 696, 698, 806, 814, 836, 846, 862, 873, 910, 919, 923, 933, 1127, 1248, 1468.

Type 29.

Type 29

Twopence. ½d. × ½d. × ½d. × ½d. red, with line and end ornaments to die numbers as illustration.

Die numbers seen: 592, 726, 727, 740, 774, 958, 971, 975, 996, 1329, 1336.

In 1797 the 2d. duty was increased to 2½d. (37 Geo. III, c. 90). I have however failed in my search to find a copy of this value and I am unable to say for certain if 2½d. dies were prepared as seems feasible, or if a 2d. and ½d. were used together. This die was only a short time in use however, and in 1804 it was raised to 3½d. (44 Geo. III, c. 98.)

Type 30

1804. Threepence halfpenny. 1½d. × ½d. × ½d. × ½d., red. This is of similar design to preceding ones, and is formed by altering the word HALFPENNY at top to HALFPENCE and adding THREE above and also adding HALFPENNY to the existing values at the bottom of the 2d. stamp.

There was a rebate of 16 per cent discount allowed on 3½d. duty, and I have seen one type only when it appears as "16 ct" on each side of the word THREE as in type 30.

Type 30.

Threepence halfpenny 1½d. × ½d. × ½d. × ½d. × ½d., red, with die number under as illustration.

Die numbers seen: 426, 481.

(*To be continued.*)

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EDITORIAL.

A valuable defence of fiscal collecting—if one be needed— is the light which the study of fiscals sometimes throws upon the contemporaneous postage issues. In some cases a vexed question may be definitely settled by appeal to fiscals but yet more frequently perhaps an interesting question may be suggested. The study of the Revenue stamps of British Guiana at the meeting of the Fiscal Philatelic Society in March evoked a matter of some interest and one which concerns the collectors of the postage stamps of this country, in connection with the number of copies issued on the $1 green and black Inland Revenue stamp of 1888-89—No 144 in Gibbons Catalogue. The series of stamps to which this particular value belongs is of course purely fiscal but it was also employed for postage purposes as a regular issue. In the February number of the *Monthly Journal* a letter was published from the Commissioner of Stamps for British Guiana certifying that since May 1890, 121,946 stamps of $1 were received in the Colony from the Crown Agents and that only 144 of these were issued to the public, the remainder except two stamps being surcharged and issued as 1 cent stamps. This seems to be very generally taken to mean that only 144 of the $1 stamp exist but, as we shall see, apparently without justification. At the Meeting above referred to some doubt was expressed that such a small number should have been issued, a doubt which was greatly intensified when it was found that amongst the gentlemen present at least 30 or 40 copies had been handled—nearly all used fiscally of course. On further investigation on our part we have come across some interesting statements in Moens Catalogue which in the first place tend to show that probably a larger number than 144 of the stamp in question exist and secondly bring to light two very interesting varieties which appear to have been overlooked by the majority of collectors, especially as no mention of them is made in Gibbons Catalogue. In Part 1 of Moens Catalogue, which deals with postage stamps exclusively, the issue of these Inland Revenue stamps is given under date 1888-89, the details being the same as in Gibbons Catalogue except that the two varieties with large "4" in the 4c. and $4 are not mentioned but it is expressly stated that the dollar values were issued on the *1st Oct. 1888*. If now we turn to Part 2—dealing with fiscals— this set of stamps is chronicled under date 1888 but in addition two highly interesting varieties are noted viz the $2 and $3 in a pair *se-tenant* and likewise the $1 and $5 in the same condition. Now the greatest respect is due to all statements made in Moens Catalogue. As most collectors who are in the habit of using it are aware that in cases of doubt which have been fully elucidated, in nearly every case Moens is found to be correct. Assuming then for the moment the correctness of the facts we have stated above let us consider their bearing as regards the stamp under discussion. It will be noticed at once that the Commissioner of Stamps of British Guiana merely states the quantity of $1 stamps received and issued subsequently to *May 1890*. How many then were printed and issued between Oct. 1888 and May 1890? Surely a much larger quantity than 144 must have been issued in all. Is not the price asked by Gibbons—50/- used or unused—also very moderate for a stamp of which only 144 copies exist, further indirect evidence of the fact The existence also of the *se tenant* pairs, if they are forthcoming, will show that there were at least two printings of the dollar values; for the stamps surcharged "One cent." in red are, as far as we are aware, all of the same value on the same sheet and hence the earliest printing of the dollar stamps was differently arranged to the later ones and contained at least two distinct values on the same sheet. In this case it would be highly desirable to know the exact disposition. Here we must leave this matter to philatelists in first place to verify Moens statements and secondly to supply the desired information.

Since writing the above Mr. Lundy informs us that he has seen a pair of the $1 and $5 *se tenant* so that it is practically certain the other pair $2 & $3 exists. Hence these two interesting varieties must be added to the Postage and Revenue Catalogues and future research must be directed to elucidate the different printings of the surcharges on these stamps

* * * * *

The various philatelic journals have lately been describing and illustrating certain stamps of Greece, with Head of Mercury to right in beaded oval and with letters A M. in circles in top corners, which we chronicled as fiscals as long ago as September last, as stamps for parcel post. Does this mean that they were originally used as fiscals and are now to be employed as postage stamps or were they never intended for fiscal use?

* * * * *

We have seen a strip of three 1d. GOVT. PARCEL stamps two of which bore no dot under the "T" of "GOVT" We believe this variety has not yet been noticed by collectors. Perhaps the reason is that these varieties occur in a new printing of the surcharge.

THE FISCAL PHILATELIC SOCIETY.

At the meeting on March 6th, Messrs. J. J. Coates, C. H. Crosse, H. Köhler, R. Kronmann, O. March, T. P. Stokoe and J. Verzyl, were duly elected members.

Donations to the library, by Mr. Schwabacher of Roussin's Catalogue, and Mr. Morley of several of his publications, were received with thanks.

Members may have the loan of books or the MSS. catalogue on application to the librarian and payment of postages.

Satisfactory work was done in the discussion and cataloguing of the Colonial revenues from Antigua to British Guiana, several additions being listed.

His Honor Judge Philbrick, K.C., has kindly accepted the Honorary Membership of the Society.

Rules and any other information can be had from the Hon. Sec:

A. B. Kay.
35, Bessborough Street, London, S.W.

Mr. E. D. Bacon has communicated to the Society the following valuable information with regard to the high values £50 blue and orange, £100 red and violet, and £200 green and red issued by the British South Africa Co. late in 1896 or early in 1897. These stamps were printed by Messrs. Perkins Bacon and Co. The order was for 400 stamps of each value and part of these were delivered to the British South Africa Co. in March 1896 and the remainder in October of the same year. The stamps were printed in sheets of 20, so there were only 20 sheets of each value. It is not known whether a further supply was subsequently printed by Messrs. Waterlow and Son from Messrs. Perkins Bacon and Co's. plates but if so the perforations would be different to that on the copies at present known to collectors, viz. 12½.

The next Meeting will be held on Thursday, May 1st, at 6 30 p.m., at 65 Bishopsgate Street. Without, E. C. when the Revenue Stamps of the Canadian Provinces and Cape of Good Hope will be discussed and catalogued.

Members are expected to bring their collections or send full notes of any unlisted varieties in these countries.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 22.*)

FURNESS RAILWAY.

D. Letter Fee Stamps.

The issues under this heading are few in number, but, from the fact that the 5 printings show prominent, and necessary !, varieties of type, are among the most interesting of this class.

The first 3 issues were made in January and July 1891 and September '93 respectively, and were all inscribed "The Furness Railways." They are of McCorquodale, London's ordinary type, and rouletted in colour: the first was dullish, dark green, the second brighter, on thin surfaced paper, and the third was bright green. The next issue was originally printed in January 1897 without controls, but with the inscription modified by omitting the "s" of "Railways." After 680 stamps had been issued thus, the remainder were called in and numbered horizontally in black, from 1 to 1320. The 5th issue, which is still current, was made in February 1900. The inscription is again curtailed to "Furness Railway" and the control figures are larger than in the preceding issues.

(*To be continued.*)

Another Side Study of the "Penny reds" of

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Slopers Patent.

By Walter Morley.

About the year 1867 Mr. Sloper received letters patent for his invention of perforating stamps with the initials, names or designs of private firms, initials being most usually adopted.

A Collection of these perforated stamps forms a very interesting study, and it need hardly be said, that some specimens are exceedingly scarce while there are errors, etc., to look for also I believe I am correct in saying that this firm enjoyed the *exclusive monopoly* of this perforation business until the expiration of the time of their letters patent, so that the stamps done by them during this period (which would include all the Penny reds) have a semi official character attached to them.

Previous to perforations through the stamps, overprinting on the face and back, and in the case of the Envelope stamps a circular band containing the firms name round the die, were resorted to, both of these being printed by the Government The Oxford Union Society apparently were the first to adopt the overprinting, its initials O. U. S. in red on the face of the stamp being found as early as the 1d. reds with stars in upper corners, the other usually found being Messrs. Copestake, Moore, Crampton & Co., in red, and Boyd & Co., in black, both of them on the back of the stamp, and varieties exist of the 3d., rose, 6d., violet, 6d., grey, 1/-, green, 1d., red brown of 1880, with names on back printed in the colours of the respective stamps.

Below I give a list of the initials &c., of the firms names that I have met with, several plate numbers are found to some firms, whilst the earliest number found is plate 102, and the latest 225. I have confined my list to the varieties found on the 1d. reds only, I have only been able to give a very few of the names of the firms the initials belong to.

(*To be continued.*)

TELEGRAPH CHRONICLE.

Philippine Islands. There seems to have been two printings of the two telegraph stamps issued by the Filipinos. Our publisher has received the 2c. purple and 50c dark blue in types which differ in minor details from those chronicled in our March number of last year. The most noticeable differences in the 2c. are (1) larger stars in the angles of the central triangle (2) fewer and more distinct rays of the sun in the centre while the 50c. may be readily distinguished by the fact that the letters of the words PESO in the background, outside the right side of the central triangle are malformed the "P" looks like a small "D," the "E" is broken and resembles an "F" while the letter "S" is reversed. The paper of the new stamps is thicker but the perf. is the same viz: 11½ as on the earlier ones.

Transvaal. In an article by Mr. Tamsen in the March number of the *Monthly Journal* on the "War Stamps of the Transvaal" occurs the following paragraph. "During the first "few months (of 1900) any stamps, whether "Postage or Revenue, could be used for "Telegrams; after that Revenue Stamps were "used and these were superseded by Postage "stamps of the South African Republic, with-"out "V.R.I." surcharged "Transvaal "Telegraphs." Some of these also had their "values altered to those most wanted, by means "of a further overprint, in *black*." We have not yet seen any of the stamps referred to and should be glad to receive detailed information respecting them.

United States. *Postal Telegraph Cable Co.* The perforations and controls of the two varieties chronicled in our October number of last year are as below:—

1900. Blue on white, perf. 11, red control.
1901. Green on white, perf. 14, blue control.

Western Union Telegraph Co. The "Frank" stamp for 1902 is of the same design as last year (Type 367 in our publisher's Catalogue).

1902. Frank, blue, perf. 14.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Afghanistan. We are informed that two of the black circular stamps referred to in January last, bear the date 1292 (1874-75) and are of the values 500 and 1000 rupees. The stamps are somewhat similar to the postage stamps of corresponding date, but without tiger's head in centre, a portion of circular inscription round the central circle being the same. The value is inscribed in native characters in the central circle The stamps are on thickish wove native paper.

1874-75. 500 rupees, black
1000 " "

Bechuanaland Protectorate. Our publisher has discovered the £10 Cape Revenue stamp, surcharged "BECHUANALAND PROTECTORATE." in two lines, in small block caps. Probably other values exist.

£10, violet, wmk. Crown C. C., perf 15 x 15½

Cuba. *Timbre Movil, 1898-99.* The 5c. de peso has been chronicled as *rose* in colour. This appears to be an error as our publisher has it in *dark blue* while a 3c. de peso value has turned up, the colour of which is rose. As the figure of value is not very distinct no doubt this latter is the stamp which has been chronicled 5c. d. peso in error.

3c. pe peso, rose
5 " dark blue

Entre Rios. Our publisher has received a 1 peso stamp, of Type 119 in our Supplement Catalogue, in a new colour. Presumably it belongs to an issue for 1900 or 1901.

1 peso, carmine red, perf. 11½.

Greece. *Taxeos.* Mr. Morley submits a pair of the 4.50 drachmai green and black of 1875, *imperf* between. The horizontal perf is 10½.

India. *Small Cause Court, Calcutta.* Our publisher has found an unchronicled provisional. It belongs to the series of Foreign Bills of 1861 surcharged "SMALL CAUSE COURT, CALCUTTA" in two lines reading upwards. It is the 8 rupees stamp, with the words "FOREIGN BILL" and "EIGHT" cancelled by black bars and overprinted above the word "EIGHT" with "THREE" in small black block caps., 2 mm. high.

3 rup. on 8 rup. violet, bleuté paper.

Our publisher also submits three minor varieties of the same series of provisionals:—

1 rupee, violet, white paper, comma after "COURT," dropped.
2 rupees, violet, white paper, comma after "COURT," raised.
4 rupees, violet, white paper, "S" of "SMALL" raised.

Jamaica. To the series of British Marine Polices surcharged "JAMAICA," Mr. A. B. Kay adds the following values:—

15/-, blue, die J
£1, " die F
£2, " die G

Malta. A series of new Revenue stamps was lately chronicled in *Ewen's Weekly Stamp News*. We have now received these stamps together with a value not previously chronicled.

(a) Postage Stamps surcharged "REVENUE."
2d., grey
1/-, violet
2/6, greenish grey

(b) Postage Stamps with colours changed and surcharged with new value in black
3d., on 1/- deep red violet
6d., on 1/- olive green
9d., on 1/- orange
2/-, on 2/6 orange

Monaco. The Rev. G. E. Barber sends us the 10c., with value and range overprinted in *ultramarine*, perf. 10½. The 5c., 40c. and 1fr. are catalogued in Roussin under date 1895, and we are now told that the 2fr. has appeared. The perf. of copies of the 25c. and 30c. of the first issue, with value and range in *greenish blue* submitted to us is 10½. It is given as 11 by

Moens and 13½ by Yvert and Teller. Do the perfs. of the first issue vary ?

Newfoundland. Our inquiries with respect to the stamps described and illustrated in our March and May nos. of last year have resulted in a confirmation of their "bogus" nature.

Orange River Colony. Mr. A. B. Kay sends us a lengthy list of the first and second issues of which the following appear to be unchronicled :—

1st Issue.

2/-, light blue
2/-, blue, laid paper
3/-, blue
3/-, blue, laid paper
4/-, light blue
10/, blue, laid paper
£2, green

2nd Issue.

1/-, rose

Philippine Islands. *Giro.* Mr. Morley has discovered the existence of type 4 in the U. S. series for 1899 and type 3 in the series for 1900. We have to chronicle :—

1899. Type IV. 4 pesos, blue
1900. Type III. 1 p. 20c., blue
Type IV. 30c peso, blue
6 pesos, ,,

A new series is said to have appeared in *brown*, but this requires confirmation.

There seems to have been more than one printing of the "CERTIFICADO" 8c. de peso Revolutionists' stamp. We have a copy before us, in *yellow green* rather than emerald green in which there are noticeable differences in the lettering, one distinctive sign being that the "C" of "C. DE PESO" is larger than the other letters. It is printed on thicker paper than the emerald green stamp, but the perf. is the same viz. 11½.

Russia. Continued from last month.

St. Petersburg. Court of Appeal. Inscription *Kantzelyarskaya Marka—S. Pb. U'zdnagho—Mirovagho S' zda* in three lines on diagonal label. Figure of value in upper left angle and value in words in circle and lower right angle.

10 kopecs, brown

Serdobsk. Judicial Court. Upright rect. "*Marka*" and value above and inscription 5 lines *Sudebn'ikh Sborov Serdobskagho Mirovagho Okrugha.* The values in roubles of somewhat different type but they bear the same inscription.

1 kopec, black and grey
3 ,, ,,
5 ,, ,,
10 ,, black and pale blue
30 ,, ,, dull pink
50 ,, ,, orange
1 rouble brown, inscription blue
3 ,, slate green ,, carmine

Shitomir. District Court. Type of Koussin, 5839, but inscription *Zhitomirskiū Okruzhnagho Suda.*

10 kopecs, carmine
30 ,, grey green

Vitebsk. District Court. Figure of value in small beaded oval in centre and "Kop" below. Inscription above *Vitebskagho Okruzhnagho Suda* and straight label with *Kantzelyarskaya Marka* below value.

10 kopecs, carmine
30 ,, blue

Warsaw. Municipal Corporation. Arms in oval band lettered *Varshchavskagho Ghorod Upravleniya,* Figure of value in beaded circle and "Kop" on straight label below.

10 kop., carmine on yellow, perf.

Selangor. *Judicial.* To Messrs. H. Thompson and W. Morley we are indebted for some values of two series of Judicial stamps. They consist of the current postage stamps with an overprint. The earliest series bears a large Roman cap. "J" in black or red. The $10 has date of cancellation 17 MR. 98.

5 cents, lilac and ochre (black sur.)
10 ,, ,, orange ,,
50 ,, ,, greenish black (black sur.)
$1, green and grey green (black sur.)
$10, green and violet (red sur.)

The second series bear the overprint **"Judicial"** in black

5 cents., lilac and ochre
10 ,, ,, ,, orange
50 ,, green and black
$1, green and grey green

Siam. The accompanying illustration represents a stamp, discovered by our publisher, which is supposed to be a fiscal. We are not able to read the inscription and do not know for what purpose the stamp is intended. It is printed in vermilion.

Straits Settlements. *Foreign Bill.* Of the known type Mr. Morley submits a 4½ dollars, *perf 12½.* The value on the series with perf 14 is expressed as 4d 50c.

4½ dollars, violet and red, wmk Crown CC sideways, perf. 12½.

Sungei Ujong. Mr. H. Thompson has shown us the $1 green and black, Straits Settlements, 1888 issue, surcharged in large Roman Caps, in black, with name.

Victoria. *Stamp Duty. Ewen's Weekly* chronicles the permanent 1d. of new type. Soon after the new issue of postage stamps without the word "postage" appeared last year, the superseded set which was inscribed "Stamp Duty" became available for fiscal purpose only. The 1d. value was changed in colour from rosine to olive-bistre in May, 1901. This has now been replaced by a stamp somewhat similar in design to the Postage Due Set, with large figure of value "1d." on white ground within a circle in the centre; "Victoria" above and "Stamp Duty" below in large sans-serif capitals. It was issued on Jan. 9th.

1d, olive bistre, wmk ? perf 12½.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. April, 1902.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. III. MAY, 1902. No. 5.

The Postage Stamps of Japan.

By G. T. Bishop.

(*Continued from page 27.*)

1st Jan. 1875. Three new values, 12 sen, with pea-hen in centre, 15 sen, with pheasant and 45 sen, with an eagle. Engraved in plates of 40 stamps. With syllabic characters at base of circular band bearing inscription. On "European" wove paper. Types 24—26.

Type 24

Type 25

Type 26

154.	12 sen, pale rose	Syllabic	1 (Type 24)	*Perforated*	11s., 12½, 11s. x 12½.
155.	12 ,, ,,	,,	2	,,	11n., 11s. x 12½.
156.	12 ,, ,,	,,	3	,,	11n.
157.	15 ,, lilac	,,	1 (Type 25)	,,	11n., 11s., 12½.
158.	15 ,, ,,	,,	2	,,	11n., 11s., 12½, 9s. x 9½.
159.	15 ,, ,,	,,	3	,,	11n., 12½, 11s. x 12½.
160.	45 ,, carmine	,,	1 (Type 26)	,,	11s., 12½, 11n. x 11s.
161.	45 ,, ,,	,,	2	,,	11n., 9s. x 11s.
162.	45 ,, ,,	,,	3	,,	11n., 9s., 11n. x 12½, 9s. x 11s.

February, 1875. Designs as before, except that the three higher values are reduced in size. Engraved in plates of 40 stamps. With syllabic characters. On "European" wove paper. Types 16—23.

163.	½ sen, grey	Syllabic	2 (Type 16)	*Perforated*	11n., 11s. x 11n., 9s. x 11s.
164.	½ ,, ,,	,,	3	,,	11n., 9s., 11s., 12½, 11n. x 12½.
165.	½ ,, ,,	,,	4 (On rough porous paper.)	,,	11n.
166.	1 ,, reddish brown	,,	5 (Type 17)	,,	11n., 11s., 12½.

167.	1	,,	reddish brown	Syl. 7	*Perforated* 11n., 11s., 12½.
168.	1	,,	,,	,, 8	,, 11n., 11s., 12½.
169.	1	,,	,,	,, 12	,, 11n., 11s., 11n. x 12½.
170.	1	,,	,,	,, 13	,, 11n., 11s., 11s. x 11n., 9½ on top and 11n. other three sides.
171.	1	,,	,,	,, 14	,, 11n., 11s., 11s. x 11n., 11s. x 12½.
172.	1	,,	,,	,, 15	,, 11n., 12½, 11n. x 12½, 11s. x 12½.
173.	1	,,	,,	,, 16	,, 11n., 11s., 12½, 11s. x 12½.
174.	1	,,	,, (On "Ivory Laid")	,, 16	,,
175.	1	,,	,,	,, 17 (On rough porous paper.)	,, 11n., 11s., 9s., 11s. x 12½.
176.	1	,,	,, (On "Ivory Laid")	,, 17	,, 11n., 11n. x 12½.
177.	4	sen,	green	,, 1 (Type 19)	,, 11n., 12½, 11s. x 11n.
178.	4	,,	,,	,, 2	,, 11n., 11s., 11s. x 11n.
179.	4	,,	,,	,, 3 (On rough porous paper.)	,, 11s., 11s. x 12½.
180.	6	,,	orange	,, 10 (Type 20)	,, 11n., 11s.
181.	6	,,	,,	,, 11	,, 11n., 11s.
182.	6	,,	,,	,, 13	,, 11n., 11s.
183.	6	,,	,,	,, 14	,, 11n., 11s.
184.	6	,,	,,	,, 15	,, 11n.
185.	6	,,	,,	,, 16	,, 11n., 11s. x 11n.
186.	6	,,	,,	,, 17	,, 11n., 11s., 9½ x 11s.
187.	6	,,	,,	,, 18	,,
188.	6	,,	,,	,, 19	,, 11n., 11s. x 11n., 9½ x 11n., 11n. x 12½.
189.	6	,,	,,	,, 20	,, 11n., 12½, 11n. x 12½, 9½ x 12½.
190.	6	,,	,,	,, 21 (On rough porous paper.)	,, 11n., 12½.
191.	6	,,	,,	,, 22 (On rough porous paper.)	,, 11n.
192.	10	,,	blue	,, 4 (Type 21, small)	,, 11n., 11s., 12½.
193.	10	,,	,,	,, 5 (On rough porous paper.)	,, 11n., 9s.
194.	20	,,	,,	,, 8 (Type 22, small)	,, 11n., 12½.
195.	30	,,	violet	,, 2 (Type 23, small)	,, 11n., 12½.
196.	30	,,	,,	,, 3	,, 11n., 11s., 11s. x 11n.
197.	30	,,	,,	,, 4	,, 11n., 12½, 11n. x 12½, 9s. x 11s., 11s. x 11¾.

The syllabic character on the 6 sen, on the 19th and following plates, is found in a small oval, directly beneath the "s" of the word "sen" where it replaces one of the small holes in the strap of the garter.

Two plates each exist of the ½ sen, syll. 2, ½ sen syll. 3, 1 sen, syll. 16, and the 20 sen, syll. 8. The plate for syll. 1 of the 4 sen is one of the old plates employed for the 4 sen, rose of the last issue.

1875. Design as last, but without syllabic characters, the branches being simply crossed. Engraved in plates of 40 stamps. On "European" wove paper.

198. 1 sen, red brown, (Type 10) *Perforated* 11n.. 11s.

199. 4 ,, green (Type 15) ,, 11n., 12½.

There are *four* distinct plates of the 4 sen, *three* of which are some of the old plates employed for the 4 sen, rose, April 1873.

Aug. 1875. Design as last, without syllabic characters, the branches being tied in a bow. Engraved in plates of 40 stamps. On "European" rough porous wove paper.

Type 27

Type 28

Type 29

200. 2 sen, lemon yellow, (Type 28) *Perforated* 11n, 11s., 12½.
201. 2 ,, yellow ,, 11n., 11s., 9s., 12½, 9s. x 11n., 11s. x 11n.
202. 2 ,, orange ,,

1876. Design, &c. as last.
203. 1 sen, red brown, (Type 27) *Perforated* 11n.
204. 1 ,, slate brown ,, 11n., 12½, 9s. x 11s., 11s. x 9s., 11n. x 12½, 9½ x 11n., 9s. x 12½, and rouletted 15.

March 1876. One value, engraved in plates of 40 stamps. No syllabic character. On "European" rough porous wove paper. Type 29.
205. 5 sen, green. *Perforated* 11n., 12½, 9½ x 11n.
Errata. Stamp No. 97 should be "*Syllabic 2*" instead of "*Syllabic 1*" and the illustration of the 10 sen on page 26 should be "*Type 21*" instead of "*Type 20.*"

Some Revenue Stamps of Crete.

THE island of Crete was conquered by the Turks in 1669 but the Cretans never really submitted to their rule. Continued outbreaks occurred between the Christians and Mussulmans until in 1897 a Greek force was landed and intervened on behalf of the Christians. The Powers however disapproved of this action and ultimately the Greek troops were withdrawn, the Powers undertaking to maintain order under the nominal suzerainty of the Sultan. They appointed an Executive Committee nominated by the Cretan assembly to administer the interior of the island, the Admirals of the various nations themselves administering the coast regions occupied by European troops. The antagonism between the Christians and Mussulmans however still proceeded, culminating in an outburst at Candia on Sept. 6, 1898 in which some hundreds of the Christian inhabitants of the town were massacred and nearly a hundred British officers, soldiers, and sailors were killed and wounded. The town had to be bombarded by British ships of war before order could be restored and an ultimatum was sent by Admiral Noel to the Turkish governor demanding that the Mussulman inhabitants should be disarmed and the Turkish troops removed. Finally as the result of an ultimatum from the Powers to the Sultan, the Turkish troops were removed, except a small military post as a symbol of the Sultan's suzerainty and the Admirals assumed the provisional government of the island. Affairs were subsequently more permanently settled by the appointment of Prince George of Greece as High Commissioner.

Philately already indicates the troublous time preceding this settlement in some quaint postage stamps issued during the years 1898 and 1899, but corresponding Revenue stamps have not up to the present time been known to collectors. A number have however quite recently come to light and this article is an attempt to classify and arrange the unfortunately somewhat numerous varieties which have appeared. A number of the specimens are in the collection of Mr. Schwabacher to whom the thanks of collectors are due for his kindness in allowing an inspection of his stamps for their benefit.

BRITISH SPHERE OF ADMINISTRATION.

1898. Union Jack with word "KANDIA" below in white block letters on a coloured ground, contained in a single lined circle. Value inserted in MS., in figures above flag and in words below. Imperf. Type 1.

(a) On white laid paper.
1. 10 paras, blue

(b) On white wove paper.
2. 10 paras, black
3. 10 „ blue
4. 20 „ „

Type 1

Type 2

RUSSIAN SPHERE OF ADMINISTRATION.

1898. I. Rect. 33 x 35 mm. with name "KPHTH" (Crete) in large Roman caps above and inscription in Greek letters "*Phoros Chartosemon Eisprachtheis*" below, in black, surcharged with value in figures and words below and Roman figures in upper corners in a single lined black frame. Further surcharge of Russian Eagle surrounded by Russian inscription and enclosed in a double thick lined circle, in pale blue or greenish blue. Imperf. Type 2.

(a) On laid paper.
5. 20 paras, black & greenish blue

(b) On wove paper.
6. 20 paras, black & greenish blue
7. 20 „ „ pale blue
8. 1 piastre „ greenish blue

Our illustration only shows faint traces of the surcharge of the Russian Eagle, it is however the same surcharge as on Type 3.

II. Similar stamp to last, but enclosed in a larger double lined black rect., containing large figures of value "20" in upper corner with "paras" between and value in words "vingt paras" below. On wove paper. Imperf. Type 3.

(1) Outer rect. with *thin* outer line.
9. 20 paras, black and greenish blue.

Varieties of spacing of the value in words below exist, for example (1) "vin g t paras" (2) "vin gt paras."; also a variety showing only the thick outer line of frame at the bottom and one showing a raised "lead" before the word "paras" on top label.

(2) Outer rect. with *thick* outer line (as in Type 3).
10. 20 paras, black and greenish blue.

Type 3

(*To be continued.*)

MORLEY'S PHILATELIC JOURNAL.

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EDITORIAL.

Good work is being done by the Fiscal Philatelic Society on the Catalogue of British Colonials. Not only are omissions being rectified but what is of equal importance and a matter much more difficult to deal with, non-existent varieties which have crept into the Catalogues are being deleted. We think the Society was right in declining to have anything to do with the matter of pricing. Some members indeed urged that the Catalogue should be priced "as a guide for collectors for exchange purposes". In the matter of a priced Catalogue of postage stamps "by collectors for collectors" we have had of late much discussion and we believe the difficulties have been found insuperable. But although perhaps the feasibility of a priced Catalogue of postage stamps is discussable yet when we came to fiscals it is entirely outside the range of practicability for many reasons. And we would illustrate this remark, and we think demonstrate our assertion thereby, by merely stating the fact that a member who submitted a specimen of pricing as he would like to see it done actually priced two non-existent stamps at 2d., each! However it did not take the Society long to decide that there could be no pricing of fiscals by collectors.

* * * * *

At the last meeting of the Society the list of Canadians, about which much is known, was completed, but although the list of the other colony viz.: Cape of Good Hope, which was put down for discussion was "gone through" yet it presented a very striking contrast with the former. In fact Cape Revenue Stamps are, to use a phrase which it seems to have become almost customary to use in connection with fiscal lists, in a "chaotic" state. With a view therefore of giving a wider publicity to the deficiencies in the Catalogues and at the same time of pointing out a desirable field of research for the Fiscal specialist we append a short list of some of the questions which urgently require to be settled.

(1) Has any one seen either of the two postage stamps, surcharged "CUSTOMS," chronicled by Moens?

(2) STAMP DUTY, 1854. It is supposed that several types exist of each value of this issue. Two or three well known ones are recorded of the 1d. value, but the members of the Fiscal Society aided by several good collections of these stamps were unable to do more than express a pious opinion that "many types exist of each value."

(3) A whole issue of embossed stamps on white or azure paper, like the Natals, appears to be wanting. Mr. Morley produced two values, a 4½d., and 9d., on azure laid, on portions of the original documents and others are supposed to exist.

(4) Of the issue of 1864, in lilac, no less than 13 varieties given by Moens' and Morley's Revenue Catalogues were queried.

(5) Of the 1875 issue, five values, *perf. 15½ x 15*, up to the 15/- and all the values above this latter given in Morley's Revenue Catalogue were queried.

(6) Of the 1876 issue *perf. 14*, the 12/6 grey and the 15/- blue were queried as likewise five values of the set, *perf. 15½ x 15*, given in Morley's Revenue Catalogue.

Collectors have evidently plenty to do in Cape Fiscals.

* * * * *

Last month we mentioned the existence of the 1d., GOVT PARCELS without stop under "T" of "GOVT". We are now told that a similar variety exists on the 1½d., and 2d., stamps. As regards the 2d., value the "error" is the second from the dexter bottom corner of the sheet and is constant through a number of sheets examined by our informant.

* * * * *

We hear that the gradually growing list of British Official Stamps is to be augmented by some values surcharged "NAVY OFFICIAL" for use in the Victualling Yards.

* * * * *

It is supposed that some values of the new "unappropriated dies" have been issued but we cannot hear to what purpose these issued stamps have been assigned.

* * * * *

The new postage stamps for the Transvaal bearing the King's head were issued on the 1st April and supplies reached London towards the end of the month. They form a pretty and effective set and will be a great adornment to our albums. As regards Revenue Stamps for the Transvaal Mr. Tamsen informs us that several values from 2/6 upwards will be issued, the postage stamps, being inscribed "Postage and Revenue" serving for lower values. It is expected that the denominations of the Revenue Stamps will be 2/6, 5/-, 10/-, £1, £5, £10, and £25. Details of the 5/- value, which we have already seen, will be found in our Fiscal Chronicle.

THE FISCAL PHILATELIC SOCIETY.

AT the meeting held on April 3rd, 1902, Messrs. W. Corfield, E. Doizkalik. Max Jacobs, G. Lalour, M. Langlois, A. E. Lawrence, F. G. C. Lundy, and José Sanjurjo were elected members.

Dr. A. Legrand has kindly accepted the Honorary Membership of the Society.

"Le Timbre Fiscal" for 1891-93 was presented to the library by the Secretary.

The Colonial fiscals from British Guiana to Canada were discussed and catalogued.

Donations to the library will be welcomed.

The catalogue as far as listed is issued to members each month.

Rules and any other information can be had from the Hon. Sec.: A. B. KAY,
35, Bessborough Street, London, S.W.

The next Meeting will be held on Thursday, June 5th, at 6.30 p.m., at 65, Bishopsgate Street Without, E.C., when the fiscals of Ceylon, Cyprus, Dominica, Fiji, Grenada, and Griqualand will be discussed and catalogued.

Members are expected to bring their collections or send full notes of any unlisted varieties in these countries.

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 30.*)

Army and Navy Co-operative Society, Limited.
Plate numbers, 134, 146, 177, 191, 197.

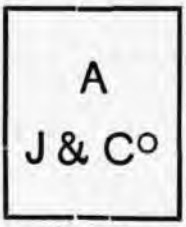
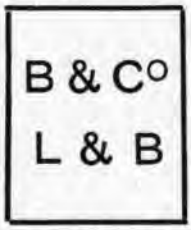
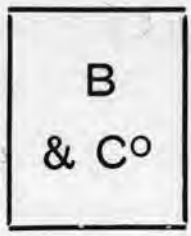


Plate 174.



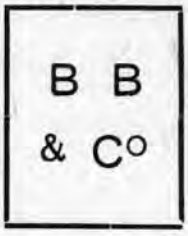
Plates 110, 120, 142, 159. Variety *B & L* instead L & B (176) 185.

Bass & Co., Brewers. Plates 174, 193.



Boyd & Co.? Plate 192.

Plate 137.



Plates 137, 138, 156, 157, 165, 172, 176, 193, 197.

Plates 170, 177, 184, 206.

Plate 171.

Bird & Co., Custard Powder Manufacturers? Plate 138.

As last? Plate 150.

Plates 180, 199.

Plate 208.

Plate 168.

TELEGRAPH CHRONICLE.

Ceylon. Our publisher has discovered two new dates on the 60c. of the "provisional type" of 1892.

60c., brown, dated 1-7-98
60c., ,, ,, 1-12-00

Type 149

Chili. We illustrate the type of the new series for this country chronicled last January.

Colombia. Mr. A. E. Lawrence possesses the 20c. blue of 1888, Type 149 in our publisher's Catalogue, on *white paper*.

Porto Rico. We are indebted to Mr. A. E. Lawrence for the following varieties of Municipal Telegraphs. They are of the usual types.

Anasco. 2c., red on pale grey green, perf. 12.
Cabo Rojo. 20c., black on green, imperf.
Lares. 3c., red on yellow, perf, 12.
3c., red on buff, perf. 12.

Transvaal. Mr. E Tamsen informs us that the Boer "Pietersburg" provisional stamps of the values 4d., 6d., and 1/- were used for Telegraphs.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. *Tobacco.* Of Type 34 (incorrectly labelled Type 24 on page 18 of our Supplement Catalogue) Mons. P. Gilbert has the following values.

25 cent., dark brown
50 ,, green

Bamra. *Court Fee.* Our publisher has received two values of the type illustrated. On white wove paper. Imperf.

4 annas, mauve
8 ,, green

Cape of Good Hope. We do not think the two undermentioned values of the current type, submitted by Mr. A. M. South, have yet been chronicled.

3d., orange and lilac
£1, yellow brown and green.

Colombia. *Timbre Nacional, 1899-1900.* Mr. A. E. Lawrence possesses one value of the series for this year.

2 pesos, black on rose, imperf.

Dominican Republic. *Timbre.* Mr. A. E. Lawrence has a variety of the 1 centavo carmine of 1884, Moens type 12257, lettered "UN CENT." in place of "UN CENTAVO." It is cancelled 26/9/95.

Ecuador. Mr. A. E. Lawrence informs us of the existence of the undermentioned values of the series for 1901-1902. We chronicled the 10c., in January last.

1 cent., red
5 ,, lilac
20 ,, grey

Entre Rios. Of Type 113 in our Supplement Catalogue Mr. A. E. Lawrence possesses the varieties.

(1) Surcharged with control no. in black, vertically, reading downwards. Perf. 12½.
5 cent., vermilion
(2) Without control no. Perf. 11.
20 cent., pale brown

Stamp No 22 (Type 109) should be "8 (p.) fte." instead of "9" as in the Catalogue.

Fernando Poo. *Sello.* Our publisher has received a stamp of the type of Spain Sello 1896 but dated 1900-1901 hailing from this island The stamp is used and on part of the original document. The top inscription is "Sello 10°" so that in all probability 9 other values at least exist.

25 c. d. peso, brown

Great Britain. *Contract Note. Ewen's Weekly Stamp News* chronicles the 1/- and 4/- values without overprint. Very few were issued as the error was promptly noted and rectified. In the 4/- value the error is the last stamp on the last row but one of the sheet.

Marine Policy. We note another value of the new series mentioned in our March no.

£1, blue, Die A
£1 ,, ,, F

Greece. *Revenue.* Mr. Schwabacher submits a very interesting variety of the 2 drachmai blue of 1882. The stamp in question has the value "duo" with an *omega* instead of an *omicron* as appears more usual. There is also a difference in the small ornament of pearls at the bottom of the oval band bearing the inscription in black. The pearls are smaller and the two pairs of pearls at the sides of the central group of four are separated from it by a distinct interval, instead of being contiguous as on the ordinary type Further there seems to be at least two printings of the ordinary type. Mr. Schwabacher submits a third stamp, with "duo" written with an *omicron* in which the overprint is thinner than usual and the colour a

pale grey blue rather than *greenish blue* which is the shade of the other copy before us. The pearls in the group at the bottom of the oval band also appear to be more separated but not so widely as on the type with the *omega* in "duo"; the impression is however so faint that it is impossible to be certain on this point.

Hong Kong. *Ewen's Weekly S. N.* chronicles the $3, red lilac, wmk, Crown C. C. perf 14. on *bleuté* paper.

India. *Forest Department*. Of the series described and illustrated in *Stamps Feb. 1898* our publisher has received an unrecorded value viz: 9 pies yellow and black. The stamp in question is unused and perfect so that we are enabled to amend the description of these stamps as given in *Stamps*. The stamp is a rect of about 190 x 27 mm. the black overprint being contained within a rect. measuring 185 x 23 mm. It consists of 3 divisions, 60, 65 and 60 mm. long, but otherwise precisely similar except that the middle one has a green line vertically across centre. Each compartment has the figure of value in corner squares, and the two end compartments are perforated vertically at a distance of about 40 mm. from either end of the stamp, thus dividing the whole label into three portions. There is a watermark in the sheet, portions of which only are visible on the stamp before us.

Besides the above stamp Mr. Morley has acquired two values of an earlier issue which is at present unknown to collectors. The stamps are long rects. 252 x 26 mm., divided into three compartments respectively 62, 128 and 62 mm. in length. The two end compartments are precisely similar and bear the inscription "FOREST STAMP" in white letters on a coloured ground on top label and presumably the equivalent in native characters on the bottom label. Value in centre in coloured letters on white ground. The central compartment has a Crown in the centre and value in words on either side with inscriptions above and below on arcs of circles. The rectangle is filled up with a fancy design and native characters in in white on a coloured ground in the angles. The stamps are roughly lithographed on yellowish wove paper. Imperf.

3 pies, violet
1 anna, pale greenish blue

La Rioja. Of Type 125 in our Supplement Catalogue Mons. P. Gilbert possesses a 3 centavos, mauve.

Montserrat. Mr. A. E. Lawrence has the 1d., carmine of 1870 on *vertically* laid paper.

Oaxaca. (*Mexico.*) Mr. A. E. Lawrence submits a small band, 87 x 17 mm. lettered TESORERIA GRAL DEL ESTADO DE OAXACA with label below bearing inscription PAGÓ MEDIO CENTAVO and large figures ½ on either side the top of which is covered by the first mentioned inscription. Pelure paper. Imperf.

½ centavo, pale red

Orange River Colony. Mr. Schwabacher informs us that he possesses the following unchronicled values of the first issue.

1/6, yellow
5/-, white laid paper

Phillipine Islands. *Giro*. Mr. D. Thomson has shown us three new varieties of the U.S. series, to which we can add a fourth.

1899. Type 2.
2 pesos, blue. No stop after "2."
10 ,, ,,
1900. Type 2.
3 pesos, blue
1901. Undated. Type 2.
5c. peso, blue

Saint Vincent. Mr. Schwabacher has discovered an interesting error of the italic overprint of "*Revenue*" on the 1/- of 1883.
Error: 1/-orange vermilion, perf 12, sur. *Reveuue*.

The same gentleman also submits a variety of the surcharge of 1 SHILLING on the 4d. fiscal of 1885, with a very thick figure "1"

Salta. Of Type 134 in our Supplement Catalogue Mons. P. Gilbert has a 12 cent., dark green.

Salvador. *Bill of Lading*. Mr A. E. Lawrence possesses the 25 cent., black on pale blue of 1898 surcharged with the words "CONOCIMENTOS DE EMBARQUE" (Bills of Lading) in a circle, in violet.

Spain. *Giro*. Mr. A. M. South has shown us a 50 centimos of the annexed type, *deep lilac*, with figures in blue on the black. This is probably a member of a series for 1901, the series of this type at present known in *blue* being supposed to have been issued in 1900.

Transvaal. Our Publisher has received another provisional, viz: the 1/- brown Cape Revenue, with Queen head to left, wmk. foul anchor, perf. 14, overprinted TRANSVAAL in black block letters like the other provisionals recently chronicled by us.

Mr. Schwabacher submits the 5/- S.A.R. Revenue stamp perf. 11½, surcharged V.R.I. The same gentleman has also sent us one of the new Revenue Stamps with the King's Head. The Head is in an oval as on the new postage stamps. It is surrounded by an ornamental pattern and in each corner is the value "5s" on a tablet, "TRANSVAAL" on arched label above and "REVENUE" below. The stamp is the same size as the current 5/- of this country, and is on C.C. paper.

5s., greenish black and lilac, wmk. Crown C.C. p. 14.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. III. JUNE, 1902. No. 6.

The Manuscript Adhesive Revenue Stamps of the late South African Republic.

By Saul A. Klagsbrun.

As some slight explanation may appear necessary for naming this article "The Manuscript 'Adhesive' Revenue Stamps of the late South African Republic," I may mention that prior to the 1st April, 1876, when the use of the regular issue of Revenue stamps for Fiscal purposes was made compulsory by Government Resolution, Postage Stamps and the Manuscript Adhesives were indiscriminately used, whilst in many instances the officials collected the value of the stamp which should have been affixed on the document in accordance with law, and endorsed on it words to that effect.

I have a copy of a Government title deed, issued 12th May, 1869, bearing the inscription

Gezien voor Zegel
Zespence Stg.
O. C. Weeber
Landdrost Klerk.

which translated reads

"Seen for stamp"
Six pence stg.
O. C. Weeber
Magistrate's Clerk.

The design of the Manuscript Adhesive is shown in the illustration; they are on white laid paper. I have only met with two values, viz:—

(1) 6d. and (2) 9d.

The 9d. value is of the same type except that the word "negenpence" replaces "zespence."

Of the 6d. I possess a specimen affixed to a copy of a title deed of two plots of ground, but unfortunately it does not bear upon it any date as to when it was issued. I also have an unsevered vertical pair of the 6d., and one specimen of the 9d.

The following Government Resolutions bearing upon the issue of the permanent Revenue stamps may be of some interest to collectors.

Volksraadbesluit, 18 November 1874.

Art. 271. Aan de orde brief van Z.H.Ed. den Staatspresident, d.d. Gouvernements kantoor Pretoria, 18 November 1874, luidende als volgt:—

Ik heb de eer bij deze voor te stellen, dat de Regeering gemachtigd worde behoorlike zegels (1) te doen maken volgens de Wet op de Zegelregten No. 2, 1871, dat tot op dezen dag zulke zegels niet bestaan en hiertoe dikwijls gebruik wordt gemaakt van postzegels, hetgeen groote verwarring geeft in de postrekeningen, te

meer daar er op zulk eene wijze geen behoorlijk toezigt is op de betaling van zulke zegelregten.

De Raad besluit het verzoek in dezen brief vervat goed te keuren.

(1) In verband hiermede zie Wetten No. 2 en 3, 1875.; Gourvenements Kennisgeving, Staatscourant 15 Maart 1876., No. 624, en V. R. B. 3 Juli 1882, Art. 686.

TRANSLATION.

Volksraad Resolution, 18 November 1874.

Art. 271. On the order letter from His Honour the State President, d.d. Government Offices, Pretoria, 18 November 1874, reading as follows:—

I hereby beg to propose that the government be empowered to cause proper stamps (1) to be printed in accordance with the Law on Stamp Dues No. 2, 1871, as up to this day no such stamps exist and postage stamps are often used for this purpose, which causes great confusion in the post-accounts, so much more so as on account hereof no proper control can be kept of the payment of such stamp dues.

The Raad decides to approve of and confirm the request contained in this letter.

(1) In connection herewith see Laws 2 and 3 of 1875: Government Notice, Government Gazette, 15 March 1876, No. 624 and Voolksraad Resolution 3 July 1882, Art. 686.

Law 2 of 1871 fixes the Stamp tariff on transfers, licenses etc.

Law No. 2 of 1875 regulates the printing of stamps, safe keeping and distribution thereof.

Law 3 of 1875 regulates the duties of the Stamp Commission No. 75.

No. 75. GOUVERNEMENTS KENNISGEVING.

Aangezien de noddige voorziening is gemaakt tot het vervaardigen van zegels en het stempelen der Bank Cheques, wordt hiermede bekend gemaakt, dat van af 1 April aanstaande, geene geschreven zegels meer op eenige documenten mogen gebruikt worden, maar alleen de daartoe vervaardigde plakzegels mogen worden aangehecht.

De zegels zullen tegen dien tijd verkrijgbaar zijn bij de respectieve zegel-uitdeelers.

Gouvernementskanooor, P. J. JOUBERT.
Wd. Staatspresident

Pretoria, 15 Maart 1876.

SWART.
Staatssecretaris.

TRANSLATION.

GOVERNMENT NOTICE, No. 75

Whereas the necessary provision has been made for printing stamps and stamping bank-cheques, notice is hereby given that from the 1 April next, no written stamps may be used any more on any documents, but only the Revenue stamps, printed for this purpose may be affixed.

The stamps will at that date be obtainable at the Offices of the respective Stamp Distributors.

Government Office. P. J. JOUBERT.
Acting State President.

Pretoria, 15 March 1876.

SWART
State Secretary.

Some Revenue Stamps of Crete.

(*Continued from page 36.*)

SINCE the appearance of last month's instalment of this article some additional varieties of the types illustrated have turned up. They are as follows, numbered so as to fall into their proper places.

Type 2, on laid paper.

5a. 6 piastres, black and greenish blue

On some copies of this stamp, the surcharge "6" on the upper top corners is deficient, only a few specks of black appearing.

Type 2, on wove paper.

8a. 2 piastres, greenish blue and red

In this stamp both the frame and the Russian surcharge are in greenish blue, while the value appears in MSS in *red*—a figure "*2*" above, "*piastres*" across the centre of the stamp and "*Deux*" below.

Type 3. On wove paper. (1) With *thin* outer line.

8b. 4 paras, black and greenish blue

(1) With *thin* outer line *on one side only*.

9a. 4 paras, black and greenish blue

9b.	20 ,,	,,	
9c.	6 piastres	,,	(thin line on left)
9d.	6 ,,	,,	(thin line on top)
9e.	6 ,,	,,	(thin line below)

(2) With *thick* outer line.

10a. 6 piastres, black and greenish blue

An unsevered mint block shows, as might be expected, that each stamp varies in type as far as the outer frame with the value in figures and words is concerned; the letters of the value below "six piastres" are seldom in alignment.

CRETAN GOVERNMENT.

1898. Rect. 33 x 35 mm. with name "KPHTH" (Crētē) above in large Roman caps. and inscription in Greek letters "*Phoros Chartosemon Eisprachtheis*" below with blank space for insertion of value in MS. Type 4.

(1) On thin rough yellowish paper. Imperf.

11. 10 paras, grey blue
12. 20 ,, ,,
13. 20 ,, violet

(2) On thicker yellowish paper. Imperf.

14. 10 paras, violet

(3) On white wove paper. Imperf.

15. 10 paras, grey blue
16. 10 ,, violet
17. 20 ,, ,,

Do. With fine pin perf. (about 14.)

18. 20 paras, violet

Do. Perf 11½.

19. 10 paras, bright blue (aniline)

Do. Perf. 14

20. 10 paras, bright blue (aniline)

(4) On rough greyish laid paper. Imperf.

21. 10 paras, blue violet
22. 20 ,, ,,
23. Without value ,,

Do. With fine pin perf. (about 14.)

24. 10 paras, blue violet

Type 4

Type 5

One of the two copies seen of No 23 bears in MS what appears to be "P 1" and the other a dash which may represent a "1" over the word "KPHTH" so that the value may be "1" piastre. The value on the remaining stamps is either indicated by figures above as "10" or "20" or else with word as "*10 paradis*" in the illustration.

Type as last, but value inserted by a hand stamp. Type 5.

(a) On white wove paper. Imperf.
25. 10 paras, greenish blue
26. 10 ,, bright blue (aniline)
27. 10 ,, blue violet
28. 10 ,, violet

Do. With large pin perf. (about 6)
29. 10 paras, blue ... ...

Do. Perf. 11½.
30. 10 paras, blue
31. 10 ,, greenish blue
32. 20 ,, ,,
33. 1 piastre ,,
34. 3 ,, ,,

Variety: With value in violet
35. 10 paras, greenish blue and violet

Do. Perf. 12.
36. 10 paras, bright blue (aniline)
37. 20 ,, ,, ,,

Do. Perf. 14.
38. 10 paras, bright blue (aniline)
39. 20 ,, ,, ,,

(b) On thick white wove paper. Perf. 11½.
40. 10 paras, dark greenish blue

(c) On thin hard yellowish paper. Imperf.
41. 10 paras, violet

Do. With large pin perf. (about 6)
42. 10 paras, violet
43. 20 ,, ,,

Variety: With value in greenish blue
44. 10 paras, violet and greenish blue

(To be continued.)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(Continued from page 28.)

SINCE sending the MSS to press for our April number I have acquired several large parcels of these stamps, especially rich in the 3½d. and earlier values, and most fortunately, the bulk of them had been cut with very large margins which has enabled me to investigate these puzzling stamps more fully than has hitherto been possible and many points in doubt can now be cleared up. Probably the most important is the manner of printing, which we at first thought was done from the dies separately, and I am indebted to Mr. C. F. S. Johnson for first drawing my attention as the result of his own studies, to the fact that the plate of 25 was not cut up, but that 25 sheets of paper were arranged overlapping each other so that the corner of each received one impression of a die. This also accounts for the *plate number*, which is far beneath the die number, being found occasionally on the papers when the margin was sufficiently wide to include it and often portions of the adjoining stamp appear on one paper. Pursuing my investigations in this direction I found several copies where part of an adjoining stamp shewed the die number also and examples of this both in side and upright arrangement, so that, as a result of much study, I have I think established the reconstruction of the plates. We had already recorded the number of dies to a plate as being 25, but it was quite unknown in what manner they were arranged. I have now succeeded in reconstructing some sheets, the arrangement is somewhat unexpected by those who have studied these stamps. They are in 3 rows, a fact which probably adds weight to the supposed manner of printing, and the annexed diagram shews plate No. 1, with die 1 to 25, the plate no. being under die 9, this position being followed throughout, plate No. 2 being under die 34, plate No. 3 under die 59, plate No. 4 under die 84. I find this arrangement applies to all the types previously recorded in this journal and the following 3½d. compound values.

1	2	3	4	5	6	7	8	9
10	11	12	13	14	15	16	17	No. 1
18	19	20	21	22	23	24	25	

(To be continued.)

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EDITORIAL.

OUR journal this month will be in the hands of our subscribers at a period of great rejoicing for the English race. The war is over and the honourable, and we hope lasting, peace which has just been proclaimed forms a fitting prelude to the great event of this month when our monarch will confirm his succession to the throne of his ancestors by a dignified and stately ceremonial, prescribed by precedent and marking the continuity of the growth of the nation. As we contemplate the details of the ceremony and the guests, many of whom are proud to be members of the British Empire, who will be its witness, surely such tangible evidence of the energy and capacity of our race and its tenacity of purpose which brings it triumphant out of difficulties, makes us proud to be Britons. Our thoughts turn to the great Englishmen of all times who have helped to build up our Empire and not less to those who by their self sacrifice have contributed to the same result, and urges us, one and all, to strive our utmost to hand down the inheritance we have received from our forefathers unimpaired to our sons. The Coronation ceremony will turn all eyes to the central figure who represents the Empire and forms a tie which binds all our brethren in many climes and so, in the name of a small section of them, who call themselves "philatelists," for whom we are confident that we interprete their sentiments, we echo the password of the British race—

God save the King!

* * * * *

On Friday evening, the 30th May, a very important paper was read before the London Philatelic Society by Mr. E. D. Bacon on the postage stamps of Chili. As collectors are aware the first plates and early printings of these stamps were made by Messrs. Perkins, Bacon and Co. and considering the deserved popularity of he stamps produced by this firm it is strange that these stamps have been comparatively neglected. Now, however, we expect that they will be equally sought for with, say, the early New Zealands or St. Vincents. In the paper abovementioned the author, after giving full details of the various London printings proceeded to discuss the local printings and announced the highly important discovery of a printing of the 5 centavos of these local stamps by lithography! Apparently the local printer was unable at first to get satisfactory results by printing direct from the plate sent out from London and so an attempt was made to secure better results by means of lithographic transfers from the plate. Some of the stamps produced by this process show curious varieties due to the creasing of the transfer paper when laid on the stone. For further details collectors will await the appearance of the paper in the *London Philatelist*. We cannot refrain from mentioning the subject here as this is a momentous discovery and certainly the most striking and sensational one in Philately for some years, for these stamps have been in the hands of philatelists for about 40 years. We heartily congratulate the distinguished author on his success. The stamps of this country were illustrated by the collection of the author and also by the very fine one belonging to Mr. T. W. Hall, with whom the author has been in collaboration as far as these lithographed stamps are concerned.

* * * *

The *Philatelic Journal of India* recently commenced, simultaneously with ourselves, an elaborate article on the Fiscals of India, by Mr. C. H. Crosse. Owing to the fact that fiscal collectors have not as yet their wants sufficiently catered for in respect of publication, since most of the philatelic journals in this country entirely neglect fiscals, and secondly that we have a large amount of matter in hand, we think it advisable to postpone the continuation of our article for the present and probably it will be found desirable to complete it by a review of the one in the *P. J. I.* giving a list of any varieties which may be unknown to our friends in India.

The present editor of the *P. J. I.* is well known as a fiscal collector and is therefore likely to sympathise with those who follow this branch of collecting, which is gradually becoming more popular every day. That this is so we have evidence in the fact that besides the article on Indian fiscals another on Austrian fiscals is in progress in the same journal, while the May number, which we have just received, contains some notes on Afghan fiscals to which we refer in our Fiscal Chronicle. Fiscal collectors should therefore support this journal which has already taken its place in the first rank of philatelic publications. It is almost needless to remark that it is indispensable to postage stamp collectors.

* * * * *

We regret to hear that the numbers of the *London Philatelist*, and *Gibbons Monthly Journal* which should have appeared at the end of May have been utterly destroyed in the recent fire at Messrs Brendons, Plymouth, their printers. Messrs Stanley Gibbons have also, we understand, lost their stock of Albums.

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 38.*)

B D
& Co

Plate 163.

B B Co
C S

Plate 107.

B S W

Plate 198

B & S
L

Plate 193.

B H & H

Plate 184.

B S
& Co

Plate 191.

B & C

Plate 185.

B
C & Co

Plate 172.

C S
L
S A

Civil Service Supply Association, Ltd.
(There are 3 types of arrangement of these letters.)
Plates 108, 110, 111, 130, 134, 149, 150, 155, 156, 158, 159, 161, 162, 163, 165, 166, 169, 171, 173, 174, 178, 181, 185, 191, 192, 193, 195, 197, 198, 199, 203, 204, 205, 206, 209, 210, 215, 216, 222.

Variety: Inverted perforation, Plate 130.

C
N H

Plates 156, 178, 190 195, 204.

COX

Plates 165, 167, 180, 180, 187.

C & B
SOHO

Crosse & Blackwell, Soho, Plates 154, 178, 179.

C.W.W.
& Co

Plates 160, 164, 170, 171.

C A M
R Y S

Cambrian Railways, Plates 120, 125, 150 190, 192.

C B S

Plate 203.

C C A

Plate 145.

C K
& J

Plate 167.

C & P
L

Plate 147.

C.T.S.
& Co

Plate 200.

(To be continued.)

"POSTAGE" DISCOVERIES.

Crete. *British Sphere of Administration.* Our publisher has discovered the local stamp of 1898, 20 parades, mauve on *yellowish wove paper* instead of on the usual white laid paper. The stamp is perforated with the number "28" the significance of which is unknown to us. It is obliterated by a large single lined circle containing the Union Jack and the word "KANDIA" below, in a similar style to the design of the Fiscal, Type 1, which we illustrated last month.

Japan. Mr. W. C. Eaton, of Barberton, Ohio, writes with regard to the ½ sen, brown of the 1872 issue :— "I have in my collection two copies of this stamp, one of which is perf 8½ at *right* and 11 on the other three sides and one perf 8½ at *right and bottom* and 11 on the other two sides."

Our publisher has had a used copy of stamp No. 153, *perf 12½ x 11.*

GREAT BRITAIN ENVELOPES.

WITH FIRMS' NAMES IN BAND ROUND STAMP.

Our publisher has discovered some hitherto unchronicled varieties of these Government printed envelopes, all dated 22/7/63.

2d., blue, *British Workman*, 9 Paternoster Row, London.
2d., ,, Saunders, Otley and Co., 66 Brook Street, London.
1/- green, *British Workman*, 9 Paternoster Row, London.
1/- ,, Saunders, Otley and Co., 66 Brook Street, London.

THE FISCAL PHILATELIC SOCIETY.

AT the meeting held on May 1st, 1902. Messrs J W. Stock and German Helmrich (of Mexico) were duly elected members.

The fiscals of the Canadian provinces and Cape of Good Hope were discussed and catalogued.

It is intended to commence the Exchange Section in September next, and if suitable arrangements can be made, packets will be made up for circulation on the Continent and in America. Further particulars will be given later.

Rules and any other information can be had from the Hon. Sec. : A. B. KAY,
35, Bessborough Street, London, S.W.

The next Meeting will be held on Thursday, July 3rd, at 6.30 p.m. at 65 Bishopsgate Street Without, E.C. when the Society's list of Canada will be revised and Griqualand discussed and catalogued.

Members are expected to bring their collections or send full notes of any unlisted varieties in these countries.

TELEGRAPH CHRONICLE.

Cashmere. Mr. K. Peerbhoy sends us the top half of a new Telegraph stamp, of the same type as the Revenue stamp illustrated in our March number of last year, except that there is a curved label bearing the word "TELEGRAPH" above the Arms in centre. No wmk. Perf 14.

8 (?) annas, yellow and pale blue

Costa Rica. Our publisher has received the 20c, postage stamp of 1892, bearing the hand-stamped surcharge "TELEGRAPHO" in large black block letters.

20 cent., scarlet, sur. "TELEGRAFO"

Transvaal. Mr. Tamsen informs us that he has seen the following postage stamps of 1896, surcharged "TRANSVAAL TELEGRAPHS" in black block letters.

3 pence, purple and green
4 ,, sage green ,,
6 ,, lilac ,,
2/6 ,, purple ,,

Provisional
1/- on 2/6 purple and green

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Afghanistan. The May number of the *Philatelic Journal of India* contains a paper on "A Few Afghan Fiscals" by Mr. Masson from which we list the stamps recorded below.

Bills. Referring to the black circular stamps chronicled by us in April, the author informs us that they are part of a series of *Bill* stamps, bearing date 1289 (1871-72). The Persian inscriptions round the outer circle, commencing at the position of 6 o'clock on the dial, reading from right to left means "Bill Duty, Kingdom of Kabul, 1289." Within the inner circle is stated the bill limit which the stamps legalized. The series, as far as known at present, consists of the following 8 values.

50, 100, 200, 300, 400, } rupees, black
500, 1000, 2000, } (oil colour)

1893. (Dated 1310.) Type similar to the postage stamps of 1892, but larger, Gibbons Types 41-43. On pelure paper.

580 rupees, green (oil colour)
580 ,, black (not seen used)

Export Customs. Date? An oblong stamp, with characters in Arabic too indistinct to be decipherable. On thin wove paper.

Value? claret, (water colour.)

1893 (Dated 1310). Like the 1 abasi postage stamp of this date, Type 44 in Gibbons, but without the long tailed character which divides all postage stamps, from 1310, into upper and lower halves.

1 abasi, black (oil colour) on thin green wove
1 " " " " yellow "
1 " " " " purple "

Our contemporary illustrates the stamps described.

Basutoland. Mr. S. A. Klagsbrun informs us that he possesses the 1d., green on yellow, Cape Revenue, wmk Anchor, perf 14, with horizontal surcharge, 20mm. long. It is cancelled 21/1/93

Cuba. *Giro.* Mr. G. W. Pepper of New York write us "In the Giro issue of Cuba, Moens lists "a separate issue for each year from 1877 to "1884 excepting the year 1879. From 1884 "there is a jump of 4 years to 1888. The color of "the issue of 1884 is given in Moens as mauve. "As collectors well know mauve is a color that "very liable to change from exposure to light "or other causes, therefore the variations of "shades found in collections of this issue, have "so far as I know, never provoked the idea, other "than that they were caused by light etc.

"A lot of these stamps just come into my "possession however proves that instead of one "issue from 1884 to 1888, there are three, and "perhaps four distinct changes in color.

"The dates, thanks to the firms using the "stamps, plainly show the changes in color from "year to year, and although I had a large "number of stamps to look over, in no one in-"stance did I find the shade or colour of one "year, to conflict with the dates found on the "stamps. The strangest thing to me is, that I "did not find a single copy bearing the date "1884!

"I found all values from 5c. to 5 pesos dated "1885 in color what I should take to be mauve.

"All values from 5 cents to 5 pesos (except "4 pesos) dated 1886, in a dark purple.

"The 3 and 4 pesos only, dated 1887, in claret "color. I enclose the stamps as described for "your inspection and feel sure they will bear "me out in my statements."

We have had the advantage of comparing the stamps sent by Mr. Pepper with our publisher's stock and think that Mr. Pepper has made out his case for the three issues in the years mentioned. However it is difficult, owing to the fugitive nature of the colours and their slight solubility in water, in some cases to decide to which issue a given stamp belongs. We find that stamps cancelled in 1884 from our publisher's stock are practically the same shades as the stamps dated 1885 sent by Mr. Pepper. In the 1886 issue damp makes the stamps redder in appearance but good copies are decidely *dark purple*, i. e. with more blue in the pigment than the stamps of the other years. The stamps of 1887 which Mr. Pepper terms "claret" we should term "red lilac." There is very little blue in this shade. We may therefore list—

1884. 5, 10, 50, c. d. peso, 1, 2, 3, 4, 5 pesos, mauve
1886. 5, 10, 50, c. d. peso, 1, 2, 3, 5 pesos, deep purple
1887 3, 4 pesos, red lilac

Great Britain. *London (Justice Room).* Our publisher has received a new variety of the usual type. The value appears as 3s. od. in large black figures.

3/-, red, black surcharge, perf. 12½.

Italy. *Bills, 1871.* Mr. Morley has found a copy of the 5 lire, black surcharge on 15 lire, rose red, with the triple line of lozenge surcharge in brown, *with surcharge inverted.*

Orange River Colony. We have received a long list of varieties of the first and second issues from Mr. S. A. Klagsbrun, of which the following appear to be unchronicled.

1st issue.	
1/6, light rose	£1, dark green
4/-, light green	£3, dark rose
	£4, white (laid ?)

2nd issue. 3/-, grey green.

Panama. Mr. A. E. Lawrence submits the *Timbre Nacional* of Colombia, 1889-90 issue, *perf. 13½*, surcharged TIMBRE ESPECIAL DEPTO DE PANAMA in oval, with star in centre, and also the 2c, black on yellow Cigarette stamp of 1887 with the same surcharge.

Peru. 1880-81. Mr. A. E. Lawrence informs us that there are two types of the "LIMA" surcharge, with *small* and *large* shield.

Philippine Islands. *Giro.* The following varieties have been found by Mr. D. Thomson.

1899. Type III. 7 pesos, blue
8 " "
10 " "
1900. Type I. 15 pesos, blue

Porto Rico. *Giro.* An interesting provisional has been discovered by Mr. Morley. It is the *Recibos y Cuentas* 5 c. d. peso, green, of 1891, surcharged with handstamp in violet, in single lined frame, 17 mm. square

Habilitado
Para
Documentos
GIRO

Uganda. *Consular.* We have seen the 8 as. and a pair of the 1 rupee, black, postage stamps of 1896, without surcharge of "L," Type 3 in Gibbons Catalogue, bearing a diagonal surcharge of "Consular" in MS in black ink, used, on a portion of the original document.

United States. The *Metropolitan Philatelist* informs us that the $1, $2, $5, $10, and $50 Revenue stamps are now in *green.* We do not understand the changes which have taken place in the Revenue stamps during the last two or three years and should be glad to receive a complete list. The same journal informs us that all U.S. Revenue stamps will become obsolete on July 1st.

Victoria. *Stamp Duty.* We have received the 3d. value, best known as a postage stamp, Type 29 in Gibbons Catalogue, printed in *greenish grey.* This is undoubtedly solely for Revenue purposes.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. III. JULY, 1902. No. 7.

The Fiscal and Telegraph Stamps of the Orange Free State.

BY EMIL TAMSEN.

A. REVENUE STAMPS.

I MUST own that it has never struck me before to investigate any points rê the Fiscal Stamps of South Africa, in fact I had no idea that there were any points to be cleared. Before the war I had ample opportunities to find out all I wanted to know, but as my postage stamp collection took up all my time I had none left for fiscals. I have always taken and put away any fiscal stamps I came across with the idea of arranging them later on when I had more leisure, but owing to the looting of my house all this accumulation is lost, and it was quite accidently that a part of my fiscal collection, which I had started some ten years ago, was saved. On this collection and with help of Moens' Catalogue, 7th edition, I base the remarks in this article.

The early fiscals of the late Orange Free State now as Orange River Colony, a part of the British Empire, have never been plentiful out here, the small population nearly all farmers, the few towns, without any speculation, used but few stamps; only when the diamond and goldfields and the adjoining states began to spring up did the country go ahead and gave the Revenue an increase. Owing to the loss of most of my special South African library, I have only been able to find the following statistics, which show plainly how limited the number of stamps required really was.

Total income from sale of fiscal stamps.	Total income from sale of Postage stamps and Postcards.
1879. £8,997.	1879. £6,908.
1890. £39,138.	1890. £10,635.
1891. £43,621.	1891. £12,355.

Not even £16,000 income in 1879 from all stamps, what must amounts have been ten or twenty years before! how very limited must have the early issues been; no wonder they never were plentiful in collector's hands. Now, where the war has upset the country, and has caused the loss of many papers from which the stamps were saved (?) and the papers thrown away, all old correspondence etc., laid aside and forgotten has been overhauled for stamps and all these are now on the market; now is the time to pick them up, as one can rest assured that no more finds of old stamps will occur out here.

The first fiscal stamps of the Orange Free State are embossed on one coloured paper. I presume that the idea of having embossed stamps was borrowed from the adjoining Cape Colony. I have the top part of a sheet of paper with the printed heading "Slave Registry Office, Cape of Good Hope" with the written date "Cape

Town, 13 March 1832," above this are two embossed stamps impressed, one for six shillings, the other for eighteenpence, the design is crown in centre, value below, surrounded by two branches, at the top in a curve, "Cape of Good Hope," this is practically the same design as that of the adhesive fiscals of 1854 embossed in colour.

Comparing the first issue of the Orange Free State fiscals with the above it will be seen at a glance that the one is an imitation of the other, and very likely made by same firm of engravers in England.

As to date of issue I have no guide, Moens gives 1867 which is certainly wrong, the embossed fiscals of Cape Colony were issued in 1854, the date of first issue Natal is also given as 1854, and as this corresponds in paper with that of Orange Free State I should say 1858 or even earlier would be the true date of issue.

I have a specimen of a provisional which comes off a document used in 1859, it is written in red ink "Gezien voor Zegel van 1/-" and initials of printer, all in a circle; this wording "Seen for stamp of 1/-" would lead one to suppose that stamps existed but were not obtainable for some reason or another and that the cash was paid and this certified through above in place of an adhesive stamp.

This specimen came to me in 1887 from a friend employed in a local bank, he knew that I collected stamps and he presented it to me, stating that he had torn it off the document, thinking it must be something rare as the paper was dated 1859.

Another provisional I have is written in black ink "Gezien voor Zegel van een shilling sterling" and the writer's initials;* there is no date, but on back occurs 1860; I do not remember when or where I got this copy, but both specimens prove to my mind that stamps must have existed prior to the use of these specimens, why else for instance the expression "Zegel" "Stamp," therefore 1858 will not be too early to assign as date of first issue. Perhaps an earlier dated specimen will turn up some day and definitely settle this point.

Type 1

I will now give the particulars of this issue as far as I know. Where a T is marked after the value it means that this stamp is in my collection, where a query (?) it means that it could or ought to exist but has not been chronicled as yet, where no remark is made it means that I have found the stamp chronicled by Moens in his 7th edition.

1858. Issue I. Type 1.

Class A. Embossed on blue laid paper.**

6d. (T), 1/- (T), 5/- (?), 10/- (?), £1 (T).

Class B. Embossed on white laid paper.***

6d., 1/-, 1/6 (T), 2/- (T), 3/-, 4/-, 5/- (T), 10/- (T), £1 (?), £2 (T), £3 (T), £5 (?).

1859-60. Provisional in red ink.

1/- (T).

Provisional in black ink.

1/- (T).

1873. Class C. Embossed on green paper.‡

9d., 1/-, 1/6, 2/- (T), 3/-, 4/- (T), 5/- (?), 10/- (?), £1 (T), £2 (?), £3 (T), £5.

Class D. Embossed on yellow paper.‡‡

1/-, 2/- (T), 3/- (?), 4/-, 5/- (?), 10/- (T), £1 (?), £2 (?), £3 (?), £5 (?).

* It is very curious that this method of denoting payment of duty, precisely parallel to the case of the Transvaal described by Mr. Klagsbrun in our paper last month should be brought to the notice of collectors independently and almost simultaneously. If Mr. Tamsen's conclusions are sound Transvaal fiscals earlier than are yet known may exist. Ed.

** The 10/- as well as a 2/- and a 3/- value were chronicled by us in April last. The stamps are in Mr. Kay's collection. Ed.

*** The £1 was chronicled by us in August, 1900. Last month we chronicled a £4 value (laid ?) and Mr. Morley has the 1/- with cancellation dated 14/4/64. Ed.

‡ The £2 was chronicled by us in April, and a £4 value in *Stamps, Jan. 1899.* Ed.

‡‡ Mr. Morley has the 3/- and 5/- values in his collection. The former was chronicled by us in February, and the latter in *Stamps, Jan. 1899.* In May we chronicled an 1/6 value of this set. Ed.

Class E. Embossed on dark blue paper.‡

1/-, 2/- (?), 3/- (?), 4/-, 5/, 10/- (?), £1 (?), £2 (?), £3, £4 (?), £5 (?).

Class F. Embossed on rose paper.‡‡

£1, £2 (?), £3 (T), £4 (T), £5 (T).

Moens catalogues a 2/- gris (grey) I think this will be found to belong to Class B.

Re Class A. This is undoubtedly incomplete, the gap between 1/- and £1 is too large, very likely all 12 values exist, the more so if this is really the first issue.

Re Class B. Here is only the £1 and £5 not known as yet.

Re Class C. The 5/-, 10/, and £2, are unknown as yet.

Re Class D. The 5/- ought to exist but as no pound values are known, I ask might not Class F of which only the high values exist (the £2 will be found someday) have been used in conjunction? And might these two Classes not be really issued after what I call Class E?

Re Class E. The 2/-, 3/-, 10/- ought to exist and perhaps no pound values at all while the £3, which Moens chronicles, really belongs to Class A? In conjunction with this class the stamps of my class F may also have been used.

(To be continued.)

Some Revenue Stamps of Crete.

(Continued from page 44.)

SOME further additions have to be made to the list published last month. The numbers indicate where the additional varieties come in.

Type 2. On laid paper. Without figures in top corners.
5b. 6 piastres, black and greenish blue.

Type 3. On wove paper. (1) With *thin* outer line.
9 bis. 6 piastres, black and greenish blue.

Error: "piastre" instead of "piastres" in value.
9 ter. 6 piastre (sic), black and greenish blue.

(1 a) With *thin* outer line on *left* side.

Error: "parsa" instead of "paras" in value.
9 aa. 4 parsa (*sic*) black and greenish blue.

With *thick* line on top and thin lines on other three sides.
9 f. 6 piastres, black and greenish blue.

A dangerous forgery exists of stamp No. 1 (British sphere of Administration). This stamp, unlike the few forgeries of fiscals which exist, has not been made apparently to defraud the Revenue, but for the benefit of collectors solely. It is offered on a portion of the original document from which the genuine stamp has been removed and the false stamp substituted. It appears to be the work of a man in Constantinople to whom the forging of Levant surcharges has been traced. A distinguishing feature of the forgery is that the lines on the Union Jack are wrong. There are some other slight differences and collectors who feel doubtful about the genuineness of their copies are invited to send them either to the editor or the publisher of this journal for examination.

Besides the foregoing varieties Mr. Schwabacher possesses some Turkish stamps bearing an indistinct surcharge, which appears to consist of some fancy design in a small rectangle. These are said to have been employed in Crete and possibly precede the various provisionals which have just been described. They are as follows, assigned to the particular duties for which they are employed in Turkey. *Advertisements.* 2 paras, blue, perf. 11½, black sur.

‡ The 3/- was chronicled by us in April and Mr. Morley has the values 6d and 10/- in his collection. The 2/- and 4/- were chronicled by us in April on "light blue" paper. Are these "shades" merely, or is a series to be chronicled in this colour? ED.

‡‡ The £2 was chronicled in *Stamps, Jan. 1899*, and an 1/6 value by us last month. Both these stamps are in Mr. Morley's collection. ED.

Receipts, 1892. 10 paras. black on orange, perf. 13½. (black sur.)
20 ,, ,, lilac ,, (,,)
Timbres proportionnels, 1879. 1 piastre carmine and green, perf. 11½ (blue sur.)
Do. Current type. Date? 10 paras, grey, perf. 13½ (black sur.)

The type of surcharge on the last mentioned stamp is different to that on the others, being smaller in size.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 44.*)

Type 31.

Type 31.

Three pence halfpenny. 1½d. + ½d. + ½d. + ½d. + ½d., red with rebate of 16 per cent discount, which appears at *top* of the word "THREE"—Die numbers under as illustration.—(I have to correct my remarks referring to type 30 in April number, as I now find that type exists in die numbers 401 to 500 (4 plates) and really belongs to this series, as we do not find any other types with these numbers and they fall naturally into order here,)

Die numbers seen: 1, 2, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15, 16, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 31, 32, 33, 34, 35, 36, 38, 39, 41, 42, 43, 45, 46, 48, 53, 54, 55, 57, 62, 63, 69, 70, 71, 75, 83, 86, 87, 95, 96, 98, 103, 104, 105, 106, 110, 111, 112, 114, 115, 116, 117, 118, 119, 120, 121, 122, 124, 125, 128, 135, 136, 140, 141, 150, 151, 152, 153, 155, 158, 160, 162, 163, 164, 167, 170, 171, 173, 175, 176, 177, 179, 180, 181, 182, 183, 186, 189, 191, 192, 193, 194, 195, 197, 198, 199, 200, 208, 226, 234, 252, 253, 254, 255, 258, 259, 263, 264, 266, 267, 271, 275, 277, 280, 281, 288, 289, 295, 301, 308, 309, 310, 312, 313, 314, 315, 316, 317, 319, 320, 322, 325, 326, 327, 328, 329, 330, 331, 332, 335, 338, 339, 340, 341, 343, 344, 346, 347, 349, 350, (Type 30, dies 401 to 500 follow on here) 501, 502, 504, 507, 508, 510, 511, 512, 514, 516, 519, 520, 523, 529, 530, 532, 536, 537, 538, 539, 543, 544, 545, 553, 555, 556, 557, 559, 560, 562, 563, 565, 570, 575, 576, 577, 578, 581, 582, 583, 585, 586, 587, 592, 594, 595, 596, 597, 600, 601, 602, 603, 607, 611, 612, 614, 616, 617, 619, 620, 622, 623, 627, 628, 630, 631, 633, 659, 663, 669, 670, 675, 677, 678, 680, 686, 687, 688, 693, 695, 699.

I have copies of die 259 with plate No. 11 under same, die 309 with No. 13, and die 659 with No. 27.

I think it probable that dies number 701 to 800 should exist, though I have not seen a specimen at time of writing.

Type 32.

Type 32.

Three pence halfpenny. 1½d. + ½d. + ½d. + ½d. + ½d., red, 16 per cent. discount at top, with line through die numbers as illustration.

Plate 1.	Die numbers	1 to 25
,, 2.	,, ,,	26 to 50
,, 3.	No copies seen yet	
,, 4.	Die numbers	76 to 100
,, 5.	,, ,,	101 to 125
,, 6.	,, ,,	126 to 150
,, 7.	,, ,,	151 to 175
,, 8.	,, ,,	176 to 200

(*To be continued.*)

MORLEY'S PHILATELIC JOURNAL.

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L. W. FULCHER, B.Sc.,
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ENGLAND.
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EDITORIAL.

WHEN we last took pen in hand for our usual monthly *causerie*, we, in common with the rest of the world, never for a moment looked for the bitter and grievous disappointment which the British nation suffered by the untimely and serious illness of their King. The nation was staggered at the news and it was pitiable to see the vast crowds wandering in an aimless manner about the Metropolis gloomily contemplating the preparations, so suddenly arrested, for the gorgeous pageant which was on the eve of being celebrated. The disappointment has, however, been borne with admirable stoicism by the people, whose only thought was for the speedy restoration to health of their beloved monarch. One and all rejoice that his Majesty is now on the high road to recovery but we fear that the Coronation, when it does take place will lack some of the brilliancy which it would have displayed had not such an untoward event occurred.

* * * * *

Another philatelic season has come and gone and at such a time it is useful to review its chief features. One of these is the effort, initiated by Mr. Oldfield, first in a paper before the I. P. U. and later in a more comprehensive one before the premier society, in the direction of encouraging what is now called "limited specialism." The subject has been largely discussed and the result appears to be that a large amount of sympathy has been evoked on behalf of Mr. Oldfield's proposals but that no agreement has been reached as to the means of carrying them into effect. The proposals in question were at first largely misunderstood and it was supposed that Mr. Oldfield—notwithstanding his express statements to the contrary—desired to suppress "bloating." With this mistaken idea, said his opponents—"Without bloating how can stamps be properly studied? to which the answer is obvious—"They cannot"—But on more careful consideration it was seen that the pith of Mr. Oldfield's wished for reform was—bloat as much as is necessary but when you have studied your stamps do not retain *any* duplicates in your final collection and in Exhibitions the retention of many stamps without reasonable differences should be discouraged by receiving a proportion of bad marks. Speaking for ourselves we quite agree that over-doing a collection of stamps of any country should be discouraged but we think Mr. Oldfield goes a little too far in cutting down the number of specimens which should be shown. We think that there are cases, for example in stamps which have been in use for a long period and which naturally exist in many printings, where probably many copies are necessary to adequately display them. But after all you cannot dictate to a collector what he shall collect, so that in this matter probably collectors will please themselves as heretofore. A direction in which we think reform is needed, and can be effected, is in regard to awards in Exhibitions. We believe at present that too much weight is allowed to "rarities" and we think that more regard should be paid to the common stamps. It is often found that wealthy collectors who show magnificent series of rare stamps, neglect the commoner varieties in a shameful manner, the latter being added hap-hazard from the first copies that come to hand. Now the acquisition of rarities can only be made singly now and again and selection is not embarassing, it is generally a mere question of £ s. d. but to select a representative series from hundreds of specimens requires patience and judgment and other philatelic virtues far more worthy of reward.

* * * * *

While on the subject of Exhibitions the Herts Society had a very interesting display at Effingham House on the 7th June, when a number of gold, silver and bronze medals were carried off by well known collectors. We are told that this Exhibition, like the similar one held by the I. P. U. last year, was an experimental one to try and place the general collector and limited specialist on a level with the wealthy collector. This result was not achieved but we hope some valuable hints were acquired for future guidance to secure this end.

* * * * *

Another feature specially gratifying to us, of the past season is the steady growth of Fiscal Collecting. The flourishing state of this branch of philately is evidenced by the development of the Fiscal Philatelic Society, which we believe already numbers some 50 members. The meetings have been well attended and the discussions interesting. Lately we have been struck by evidence, of quite a different character, of the spread of interest in Fiscals, viz. by the number of postage stamp collectors who are quietly putting by such fiscals as they come across "to examine when they have time" or again, we sometimes find that postage collectors who come across a fiscal which strikes them as possibly a good thing keep it "as a curiosity." We quote these cases from actual recent examples, and wonder how many other philatelists are doing the same. It is a healthy sign.

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 46.*)

CORY C

Plate 156.

C.B.B.T.

Plate 137.

C & Co

Copestake and Co. ?
Plate 182.

C P C

Plate 198.

C S & H

Plate 160

C S Co

Cook, Son and Co. ?
Plate 187.

D & F

Debenham and Freebody.
Plate nos. 195, 197.

D T & F

Plate nos. 170, 178, 197.

D M & S

Plates 145, 181.

D S & Co

Plate 215.

D C L

Plate 154.

D.W.S.

Plate 154.

D & L

Plate 171.

D H & Co

Plate 121.

E W & S

Plate 200.

E.R. L

Plate 194.

Plate 196.

E F

Plate 188.

ELEY

Eley Bros., Cartridge Manufacturers.
Plate 217.

E PINK

Edward Pink, London, Jam Manufacturer.
Plate 171.

THE FISCAL PHILATELIC SOCIETY.

AT the meeting held on June 5th, 1902, Messrs S. A. Klagsbrun (of Johannesburg,) E. Wetherell (of India) and A. Wülbern (of Hamburg) were duly elected members.

Mr. B. Kohler of Cologne was present as a visitor.

A letter was read signifying M. J. B. Moens' acceptance of the Honorary Membership of the Society.

Roussel's catalogue of Canadian fiscals has been presented to the library by the publisher.

The rules for the Home Exchange Section have been approved and will shortly be published. The first packet will be sent out in September

The fiscals of Ceylon, Cyprus, Dominica, and Fiji were discussed and catalogued.

Rules and any other information respecting the Society can be had from the Hon. Secretary:

A. B. Kay,
2 Haarlem Mansions,
West Kensington, London W.
(Please note change of address.)

The following books have been presented for the Library of the Society during the Session :—

Le Timbre Fiscal. Supplément du Timbre Post. From May 1891 to September 1894. Bound in one vol.

Catalogue of Canadian Revenue Stamps. 3rd edition, 1901-02. Published by W. R. Adams, Toronto.

Presented by A. B. Kay Esq.

The Fiscal Philatelist. Edited by F. G. C. Lundy. Vol. 1 [All published] 1892-93.

Lundy, F. G. C. The Embossed Deed Stamps of Great Britain. [1893.]

Lundy, F. G. C. Handbook of the Revenue Stamps of Great Britain and Ireland. 1894

Lundy, F. G. C. Handbook of the Revenue Stamps of Germany and Switzerland. 1896.

Morley's Catalogue and Price List of the Stamps of Great Britain. Jan. 1895.

Morley's Catalogue and Price List of the Stamps of Great Britain. [2nd Edition.] July 1897.

Morley's Catalogue and Price List of the Revenue Stamps of the British Colonies. Nov. 1895.

Morley's Catalogue of the Telegraph Stamps of the World. Feb. 1900.

Rich, J. S. Some Notes on the Telegraph Companies of ihe United States; their Stamps and Franks [1900.]

Morley's Philatelic Journal. Vols. 1 and 2. 1900-01.

Presented by W. Morley Esq.

Pocket Standard Catalogue of the Revenue Stamps of Canada 1899.

Presented by A. C. Roussel Esq.

Catalogue illustré de tous les Timbres que l'on peut se procurer chez Charles Roussin. 6th edition. [As far as published, Pp 1-480] 1897- 1902.

Presented by M. Ch. Roussin.

POSTAGE NOTES.

Crete. *Russian Sphere of Administration. 1st Issue.* Mr Morley has found the 2 metalik, black on *laid paper*. This variety completes the list of this issue on laid paper, all four varieties being now recorded on both *wove* and *laid* papers.

Great Britain. *Board of Education.* We have noticed in various journals numbers purporting to be those of the quantities of the postage stamps overprinted for the use of this Department. These numbers are usually incorrect, the correct figures being

½d., 60,000
1d., 240,000
2½d., 60,000
5d., 60,000
1/-, 30,000

Japan. The two following varieties of perforation were accidentally omitted from Dr. Bishop's list on page 34.

No 196. Perfs. 12½ and 11n x 12½.

RAILWAY NOTES.

Dublin United Tramways, 1902 Mr. F. C. Scarr sends a specimen of a new issue, with figure of value in centre; PARCELS TICKET on arched labels above and below, D. U. T. CO on label at top and control no. at base. Perf. 12.

2d., black

TELEGRAPH CHRONICLE.

Natal. The 1/-, 5/-, 10/-, £1, and £5, values are exhausted, so Mr. L. W. J. Walker informs us, and there is some talk of bringing in the Zululand postage stamps, surcharged on Natal to fill the gaps till the new issue with the King's Head arrives. These are expected this month and in fact the ½d. and 1d. *postage stamps* are said to have already arrived in the Colony but have not yet been issued.

Since writing the above several provisionals have appeared surcharged on the Revenue stamps, with varieties of type of surcharge. We shall give a full description next month as pressure on our space precludes our doing so now. The stamps are perf. 14. Wmk. CA. All surcharges in black

3d., on 4d, Revenue, lilac (4 types)
6d., on 9d, Revenue, lilac
1/- on 9/- Revenue (3 types) lilac and vermilion
1/- on £1, Revenue green (3 types)
1/- on £1. 10. Revenue lilac and blue (3 types)

Orange River Colony. Our publisher has received the 1d. violet postage stamp, V. R. I. with raised stops, surcharged by handstamp T. F. in tall thin caps, in pale bluish black. This is apparently a provisional as all other telegraphs are specially printed T. F. and V. R. I. without the figures of value.

United States. *Postal Telegraph Co.* Mr. Morley finds the "Frank" stamp of 1893 in an unchronicled colour. Perf 14.

"Frank" orange brown, red control no.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Great Britain. We are much indebted to Mr. A. B. Creeke, Junr. for the following interesting information rê British Fiscals, both old and new. We have seen all the stamps described.

I Stamps with Queen's Head.

In 1894 three new "unappropriated dies" were prepared of values £1. 10, £2. 10, and £10. The type is similar to those with the King's head recorded below and as some of these will soon be in the hands of collectors we think it unnecessary to describe them further. The £1. 10, £2. 10 and £10 were employed for "Estate Duty" purposes, and the £10 was overprinted for "Consular Service" as described below.

Consular Service. The following three high values are not yet recorded in the catalogues. All have wmk. orbs.

$50 on £6 purple and violet
$100 on £10 ,, carmine
$250 on £20 ,, ,,

The surcharges are in black block type thus :—

FIFTY 100 250
DOLLARS DOLLARS DOLLARS

Estate Duty. The following series, except the two last, which were chronicled by Mr. Preston Pearce in *Stamps, January 1902* without date of issue, appear to be hitherto unknown to collectcrs.

1894. 2/-, green and blue, wmk script V.R.
4/- ,, black ,,
10/- ,, red ,,
£1, purple and black, wmk. orbs
£2, ,, blue ,,
£3, ,, brown ,,
£5, ,, green ,,
£6, ,, red violet ,,
£10, ,, carmine ,,

1895. Provisionals.
£1.10 on £2 purple and blue, wmk. orbs
£2.10 ,, £3 ,, brown ,,

These provisionals have a black bar through the words "Two" and "Three" respectively and the value added below in black block figures as **£1 : 10** and **£2 : 10** respectively, a colon separating the pounds from the shillings.

1895. £1.10 purple
£2.10 ,,

These two have now been superseded by the King's Head stamps chronicled below.

Isle of Man. The following with thick figure overprint of value appears to be unrecorded. Wmk. orb.

2d., lilac and black

II Stamps with King's Head.

The following series of "unappropriated dies" have been printed and some have been already issued for various duties as chronicled below. As these stamps will soon be in the hands of collectors we think it unnecessary to describe the types in detail. It will be noticed that a new paper has been prepared for the shilling values with watermark I. R. (i. e. Inland Revenue) in monogram instead of V. R.

1d., purple, wmk. orb
2d., ,, ,,
4d., ,, ,,
6d., ,, ,,
6d., rose pink ,,
6d., green ,,
9d., purple ,,
1/-, green, wmk. script I. R.
1/6, ,, ,,
2/-, ,, ,,
2/-, purple ,,
£1, ,, ,,
£1.10 ,, ,,
£2, ,, ,,
£2.10 ,, ,,
£5 ,, ,,

The following stamps are all on the "unappropriated dies."

Bankruptcy. 1902.
1d., purple and brown, wmk. orb
£1, ,, ,, wmk. orbs
£5, ,, ,, ,,

Contract Note. 1902.
2/-, purple and black, wmk. script I. R.

Estate Duty. 1902.
£1.10, purple and blue, wmk. orbs.
£2.10, ,, brown ,,

Foreign Bills. 1902. A new departure is made here in overprinting the "unappropriated dies" for this series.
6d., purple, overprint purple, wmk. orb
9d., ,, ,, ,,
1/-, green ,, green, wmk. script I. R.
2/-, ,, ,, ,, ,,
£1 purple, overprint purple, wmk. orbs
£2.10 ,, ,, ,, ,,
£5. ,, ,, ,, ,,

Judicature Fees. 1902
4d. purple and green, wmk. orb
£1, ,, ,, wmk. orbs
£5, ,, ,, ,,

Police Court. 1902
1/- green and orange red. wmk. script I.R.
2/- ,, ,, ,,

Ireland. Petty Sessions. 1902
6d, rose pink and brown, wmk. orb.
6d, green ,, ,, ,,

Ireland. Records.
1/-, green and brown, wmk. script I.R.

We have also to thank Messrs. O. Marsh and D. Thompson for notes on the Judicature Fee stamps chronicled above.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. July, 1902.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. III. AUGUST, 1902. No. 8.

The Fiscal and Telegraph Stamps of the Orange Free State.

By Emil Tamsen.

(*Continued from page 51.*)

It will be noted that in Class C, D, E, I have not mentioned any 6d. values, they may exist or not, I rather doubt their existence, 6d. was not much of a Revenue value in South Africa 40 years ago, as their 1/- was practically the smallest coin used up country and its purchase power was rather small. The Cape Colony with copper coinage in public use in its Coast Ports, and with Bank Cheques and Bills, would require 1d., 3d., and 6d. stamps in those days, still I presume that the Orange Free State used the postage stamps of low values after their issue in 1868 where or if required for fiscal purposes and only prepared a fiscal 6d. stamp after 1878.

It may also here be noted that this country never had an adhesive fiscal 1d. stamp: to denote this amount on Bank Cheques in later years either postage stamps were used or each cheque bore an embossed impression.

I have no reason for the order of papers as I enumerate them, as none of all my specimens have any dates except the £1 green which is dated 1873; it seems to me that the stamps on blue laid paper are scarcest, I have only the three mentioned above and strange not one is defaced in any way although all are still attached to "original" paper.

All my stamps on *white* laid paper are pencancelled, whereas the issues on green, yellow, blue and rose paper are either pencancelled or obliterated with a black oblong cancellation, coat of arms in centre, Oranje Vry Staat below, name of office above (all mine have Registrateur van Akten—Registrar of Deeds) sometimes the town is added. This would seem to prove that the issues on blue and white laid paper came first and were followed by those on coloured paper, the question in which rotation is still open to conjecture; I cannot account for the idea of having the several (whole?) sets on different paper, the 12 values would not allow one colour to each, as apparently only 4 shades of paper were on hand; still a plan of using one colour for the low values, another for medium, and a third for higher values would have been preferable. Perhaps it may also have been decided to follow the lead of Natal, whose first issue was uniform in color; whereas the Cape issue of 1854 had a separate colour for each value, and that this idea was afterwards found to be best and adopted for the second issue.

Type 2

Type 3

1876. Issue II. Type 2.

Design with Coat of Arms in centre, value in gothic type at bottom embossed as before on coloured paper.

1/-, blue (T), 1/6, yellow green, 2/- (?), 3/- (?), 4/-, green, 5/- (?), 10/-, emerald, £1, rose (T).

I see no reason why the 2/-, 3/-, and 5/- should not exist in this issue,* perhaps, and even very likely, the higher values than £1 exist and only want to be found.

Issue III. Type 3.

1/-, blue.

All I know of this stamp is found on page 2, Feb. 1902 of this journal, I doubt however if other values exist; Moens gives for issue II only a life of a little over one year. I do not see why another issue should be required in this short time, but perhaps the die of 1/-, issue II, got damaged and was replaced by issue III?

Type 4

Type 5

1878. Issue IV. Types 4 and 5.

Printed in London. White wove paper. Perf. 14.

6d., violet brown	8/-, yellow
1/-, grey	9/-, olive bistre
1/6, blue	10/-, orange
2/-, bright violet	£1, solferino
3/-, red brown	£2, lilac
4/-, dark slate	£3, slate
5/-, carmine	£4, carmine
6/-, green	£5, green
7/-, mauve	

* We chronicled the 3/- value last month. In April last will be found a 1/-, *rose* recorded on the authority of Mr. Kay. Ed.

1882-4. Same as before, only colours changed.

6d., grey	£2, yellow brown
1/-, violet brown	£4, green
10/-, carmine	

The sheet of 6d. consists of 6 horizontal rows of 10 stamps each, the higher values all consist of 10 horizontal rows of 6 stamps, thus all sheets have a uniform 60 stamps.

1885. Issue V.

Surcharged "Ord. 22—85" in two lines.

A. On Revenue stamps.*	B. On Postage stamps.
5/-, carmine, surcharge blue	1d., brown, surcharge violet
10/-, orange, ,, violet	3d., blue, ,, red
£1, solferino, ,, black	6d., carmine, ,, blue
£2, yellow brown ,, ,,	

From the list it will be seen that it is most likely that all intermediate values exist. The surcharge is struck in different coloured ink, and is found in all positions, horizontal, vertical down, vertical up, and slanting.

When I first met these stamps I made enquiries rê the meaning of this surcharge and was told that it stood for Law 22 of 1885 which dealt with special taxation on farms, erven** and fixed salaries. I could not understand why every fiscal stamp could not be used for every fiscal purpose and why a special one as this should be meant to be used only for a special law, except that the idea was to check the income created by this particular law. If this surcharge was kept up for any length of time I do not know, only two of my specimens were dated, one 1885, the other 1888. They have certainly never been plentiful out here, those of B being scarcer than those of A—at least that is my experience.

1886. Provisional issue, the 8/- Revenue stamp surcharged with "ZES PENCE" in black and two horizontal bars cancelling original value.

6d. on 8/-, yellow

1888. Same as above.

6d. on 10/-, orange

? Same surcharge but original value cancelled with one thick bar.

6d. on 4/-, deep slate

1891. Surcharged with "B W" in black in 4 types on the 3d., blue Postage stamp.

3d., blue

This is also a special issue for a specified purpose, "B W" stands for *Bank Wissel* (Bank draft), but why only this value?

Sept. 1891. Surcharged in violet with BANK WISSEL DRIE PENCE in block type, one thick bar cancelling the original value, on 1/6 blue, Revenue stamp.

3d. on 1/6, blue

1888. Surcharge similar to above in thicker block letters in black.

3d. on 9/-, bistre

This concludes my knowledge of the Fiscal stamps of the late Orange Free State. The values I have not seen as well as others unknown to me will now no doubt turn up and can easily be added to this list.

During the war several Government Offices as Surveyor General, Registrar of Deeds, etc., were closed and did not transact any business, therefore but few Fiscal stamps were required and no provisionals made. The large remaining stock found in the different offices when the country was occupied by British troops was surcharged V.R.I, and value similarly to the Postage stamps. I hear that the following values were surcharged and are now in use, 6d., 1/-, 1/6, 2/-, 3/-, 5/-, 10/-, £1, £2, £5.

(*To be continued.*)

* We believe several others are known. We can add the 2/-, red lilac, surcharge violet.

** Legacy and succession duties? Ed.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 52.*)

Plate 9. Die numbers 201 to 225
" 10. " " 226 to 250
" 11. " " 251 to 275
" 12. " " 276 to 300
" 13. " " 301 to 325
" 14. " " 326 to 350
" 15 and 16 no copies seen yet.
" 17, 18, 19 and 20, dies 401 to 500 have discount at sides of word "THREE" at top of stamp.
" 21. Die numbers 501 to 525
" 22. " " 526 to 550
" 23. " " 551 to 575
" 24. " " 576 to 600
" 25. " " 601 to 625
" 26. " " 626 to 650
" 27. " " 651 to 675
" 28. " " 676 to 700
" 29. " " 701 to 725
" 30. " " 726 to 750
" 31. " " 751 to 775
" 32. " " 776 to 800

Type 33.

Threepence halfpenny. 1½d. + ½d. + ½d. + ½d. + ½d., red, 16 per cent discount at top, with line and end ornaments to die numbers as in illustration.

Type 33

Plate 1. Die numbers 1 to 25
" 2. " " 26 to 50
" 3. No copies seen yet.
" 4. " " "
" 5. Die numbers 101 to 125
" 6. " " 126 to 150
" 7. " " 151 to 175
" 8. " " 176 to 200
" 9. " " 201 to 225
" 10. " " 226 to 250
" 11. " " 251 to 275
" 12. " " 276 to 300
" 13. " " 301 to 325
" 14. " " 326 to 350
" 15. No copies seen yet.
" 16. " " " "
Plates 17, 18, 19, 20. Die numbers 401 to 500 have 16 Ct. dis. at sides of word "THREE" instead of at top.
Plate 21. Die numbers 501 to 525
" 22. " " 526 to 550
" 23. " " 551 to 575
" 24. " " 576 to 600
" 25. Copies not yet seen.
" 26. " "
" 27. Die numbers 651 to 675
" 28. " " 676 to 700

(*To be continued.*)

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EDITORIAL.

FISCAL philatelists will learn with great regret the news, which has just reached us, of the death of M. Charles Roussin at Paris on the 26th July last For thirty years his valuable paper, *L'Ami des Timbres*, has appeared with unfailing regularity and forms, with one or two exceptions, the only record we possess of the issues of revenue stamps, while his catalogue, a sheet of which accompanied each number of *L'Ami*, now in its 6th edition and very nearly finished, is the most complete as far as Fiscals are concerned that we possess. M. Roussin comtemplated ceasing the publication of *L'Ami* with the close of the year in order to devote his whole energies to a catalogue of revenue stamps "which was demanded on all sides" but "l'homme propose mais Dieu dispose." His loss will be a severe blow to fiscal philately. We desire to convey our sincere sympathy with his relatives in their loss.

* * * * *

As fiscal collectors will doubtless gather from the lengthy list of British King's head Revenue stamps which we published last month these are now coming upon us thick and fast. It is interesting to observe that, from the fact that "Foreign Bill" stamps are provided from unappropriated dies, apparently the authorities have decided that it is cheaper to provide all Fee and Revenue stamps in this manner rather than from special dies.

The change of watermark from the script V.R. to the script I.R. for the shilling values is also noteworthy. We do not know whether all the stock of paper watermarked script V.R. was used up to print "Queen's heads" upon and it may repay collectors to keep a sharp look out on the early copies of the King's head stamps for stamps with this watermark.

The *Revista de la Sociedad Filatélica Argentina* has commenced in its May number a Catalogue of the Revenue Stamps of the Province Buenos Ayres. The learned author Senor Marco del Pont, to whose previously published work, as we have already acknowledged, we are indebted for a good deal of information respecting the Argentine and Municipality of Buenos Ayres fiscals which we have incorporated in our Supplement Catalogue, publishes some interesting figures regarding the numbers issued of the rare first issue of Document Stamps for this Province. The stamps in question are the handsome series from 3 to 90 pesos, in rose and green, and 100 to 750 pesos in green and orange. The first column of the table below gives the numbers "*emitidas*," which we read as equivalent to "printed" in this case, for Senor Pont states in a foot note that a large part of these were burnt, and gives a second table, which we reproduce in the second column, showing the numbers sold in the City of Buenos Ayres. In addition to these stamps of this issue to the value of 246,031 pesos were sold in the "country" of which the details are unknown.

	I	II
3 pesos.	353,700	58,436
5 ,,	24,400	6,596
10 ,,	60,600	6,011
15 ,,	3,200	2,256
20 ,,	12,300	2,275
30 ,,	8,800	2,980
40 ,,	2,900	412
45 ,,	2,000	712
50 ,,	3,500	544
60 ,,	2,200	579
70 ,,	1,000	150
75 ,,	1,000	314
80 ,,	1,300	179
90 ,,	1,000	246
100 ,,	3,400	524
105 ,,	500	129
120 ,,	500	95
135 ,,	300	43
150 ,,	2,800	481
200 ,,	1,700	283
225 ,,	900	165
250 ,,	1,100	190
300 ,,	1,000	211
375 ,,	300	48
400 ,,	500	96
450 ,,	300	36
500 ,,	2,300	448
600 ,,	400	59
750 ,,	1,100	170

The values from 3 to 90 pesos were in sheets of 70 stamps, 7 rows of 10 and the higher values in sheets of 60 stamps, 6 rows of 10.

* * * * *

With regard to the Cretan fiscals which we have chronicled lately, specimens have lately been discovered which differ somewhat from our types 4 and 5. It is not yet known whether these are forgeries or not but investigations are being made, the result of which shall be communicated in due course. We called attention last month to one dangerous forgery so that collectors had better be on their guard with regard to these stamps.

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 54.*)

E. OF. D

Plate 165.

EU'P'N MAIL

European Mail Newspaper, Plate 120.

F P C L

Plates 140, 157, 167, 168, 174, 188, 201.

F H & C

Plates 117, 140.

FRY

Fry (Cocoa and Chocolate Manufactures), Plate 192.

FOX

Plate 147.

F.S.C.

Plate 168.

F & S

Plate 150.

F B^RS

Plate 192.

F BROS

Plate 206.

G. R. W.

Great Western Railway. Plates 117, 118, 127, 142, 149, 152, 160, 166, 183, 196, 204, 208, 210, 211, 225.
Variety: double perforation (152 ?)

G.E.R.

Great Eastern Railway (Type 1) Plate 100 (This type is same as the Government printed overprint found on back of stamps.)

G. R. E.

Great Eastern Railway (Type 2) Plates 105, 108, 130, 138, 149.

G H W C^O

Plate 204.

G H W

Plate 188.

GLYN

Glyn & Co, Bankers, Plates 167, 169, 175, 186

G W & C^O

Plate 124, 200.

G G S

Plate 203.

G R S

Plate 167.

GL&C^O

Plate 188.

TELEGRAPH CHRONICLE.

Natal. We proceed to supply the details of the provisionals chronicled last month according to promise.

The 3d. on 4d. Revenue, lilac. The top right quarter pane of 60 stamps which we have before us shows the following setting up. There is a black bar through the value on lower label and the word "REVENUE" on upper, while the word "TELEGRAPH" is overprinted underneath the upper label in small black fancy caps. The new value falls above the lower label and the surcharge varies in the type of this portion of the overprint. The first 16 stamps are surcharged in thin sans serif caps. "THREE PENCE," with stop, the next 8 in tall thin sans serif caps. "THREE PENCE" without stop and the next 6 in Clarendon type "**Three Pence**" without stop, while the last of these six stamps (which is the last stamp of the 5th row of the sheet) has a wrong fount "e" in the word "Three" this "e" being a fancy letter with the cross piece forming the loop being diagonal instead of horizontal thus "ε." This arrangement is repeated on the lower 30 stamps of the block before us so that apparently five rows of stamps were surcharged at a time. If this disposition holds good for the whole sheet of 240 stamps, which we have every reason to suppose to be the case, there would be

128 stamps of Type 1 "THREE PENCE."
64 ,, ,, 2 "THREE PENCE"
40 ,, ,, 3 "**Three Pence**"
8 ,, ,, 3 with wrong fount "ε"

on the sheet.

The 6d. on 9d. Revenue, lilac. The surcharge is similar to the 3d., the value being in small block letters "SIX PENCE". There appears to be no varieties of the surcharge on the stamp, except a broken "E" on the 12th stamp of the block of 60 (a top left quarter pane ?) before us. This broken "E" is not however reproduced in a corresponding position on the lower 30 stamps, so that it may be merely due to a bit of dirt on the surcharging plate.

The 1/- on £1 10s. Revenue, lilac and blue. On this stamp the surcharge is again similar to the 3d., but there are three distinct varieties of the value "One shilling." We have the lower right quarter pane of 60 stamps before us, with plate no. "2" below the fifth stamp on the bottom row from the corner of the sheet. The first 24 stamps have "ONE SHILLING," in thin black sans serif caps. with stop, and the next five a similar surcharge but with slightly larger "LL" in the word "SHILLING". The last stamp on this row has "ONE SHILLING" in tall thin sans serif caps. without stop. This arrangement is repeated on the five lower rows of the block of 60 stamps, so that this surcharge like the 3d. has evidently been put on in five rows at a time. Assuming the same disposition over the whole sheet, there would be on the sheet

192 stamps of Type 1 "ONE SHILLING."
44 ,, ,, 2 "ONE SHILLING."
4 ,, ,, 3 "ONE SHILLING"

This 1/- provisional was apparently the first issued but the supply seems to have been quickly exhausted as the two other varieties

1/- on 9/- Revenue, lilac and vermilion
1/- on £1 ,, green

arrived soon after. The setting of the surcharge on these two latter ones is the same, the same three types being found. We might add for the purpose of merely recording the fact that the bar through the word "REVENUE" on all these provisionals varies somewhat in length, from being barely as long as the word "REVENUE" to a length covering from the letter "L" of "NATAL" to the end of the word "REVENUE".

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. *Consular Service*, 1902. Of the usual type, &c. our publisher submits

50 centavos, dark green
2 pesos, bronze green

Buenos Ayres. (*Province*). *Documents.* Our publisher has received three values of the series for 1902. Figure of agriculture seated, with date above, and scroll bearing name of Province. Figures of value in white on coloured tablet in lower right hand corner. Blank label above with control nos. in small black figures. Perf. 11½.

0,05 cent, orange and ultramarine, paper ruled blue
0,10 cent., pale blue and orange brown, paper ruled yellow
0,20 cent., emerald green and orange red, paper ruled rose

Concepcion (*Municipality, Misiones, Argent. Repub.*). Figures of value in central oval surrounded above by inscription MUNICIPALIDAD DE CONCEPCION and broken below by semicircular band with word "CENTAVOS" or "PESOS". TERRITORIO DE MISIONES on fancy labels above. Label below with word AÑO and blank space. Perf. 11. Wove paper.

25 cent., green
50 ,, blue
2 pesos, red

Colombia. *Habilitacion.* Of the type illustrated in our March 1901 number Mr. A. E. Lawrence reports the following

1893-94. 20 cent., black
1893-94. 50 cent., blue
1895-96. 20 ,, black
1897-98. 20 cent., black
1901-02. 1 peso, black on peacock blue

Great Britain. *Ireland, Marine Insurance, &c.* Mr. O. Marsh submits a 1d., blue, Die D, perf. 14, wmk. orbs. cancelled 7/5/92.

Guatemala. *Timbre.* Mr. South submits an *imperf.* copy of the 20 cent., yellow 1893-94. This may be a proof.

Italy. *Consular.* Mr. South sends us a value not yet recorded. Head of King Humbert to right. Wmk. crown. Perf. 14. Cancelled '96.

5 lire, rose and black

Loberia. (*Municipality, Argent. Repub.*) To the two values already known our publisher adds the

10 cent., rose. Perf. 11½.

Mendoza. (*Argentine Repub.*) Of Type 130 on page 47 of our Supplement Catalogue Mr. G. Gilbert has an unchronicled value.

48a. 50 pesos, blue

New South Wales. *Stamp Duty.* Mr. C. A. Gilles informs us that owing to a temporary shortage of watermarked paper the 2d., brown was issued on *unwatermarked* paper a few months ago.

Queensland. *Beer Duty.* Of the recent issue, small size, of which the 2/- lemon yellow is known to us, Mr. A. Hamilton reports the following values.

3d., bistre (1 Gallon)	2/6, purple (10 Gallons)
6d., yellow (2 ,,)	6/6, brown (26 ,,)
1/-, green (4 ,,)	9/-, dark green
1/3, lilac red (5 ,,)	(36 Gallons)

appears to be a provisional stamp for 20 c. peso, the highest value available of the TIMBRE MOVIL series being 10 c. peso, as is well known.

Salta (*Argentine Repub.*). Mons. G. Gilbert records the following values, not chronicled in our Supplement Catalogue.

1891 (Type 133) 2a. 10 cent. n., yellow
Date ? (Type 134) 15a. 2 pesos n., blue
156. 4 ,, brown

Santa Fe (Argentine Repub.). Mons. G. Gilbert has the 40c., dark brown, No. 298 in our Supplement Catalogue with the word "CENTAVOS" inverted thus:—

40
CENTAVOS

Our publisher submits the 38c. vermilion and 9 pesos, green lozenge shaped Document stamps, surcharged 1884 in blue. In our Catalogue only the 1 peso, is given, but Roussin catalogues the full set with this surcharge.

Transvaal. *Revenue.* Similar in every respect to the 5/- chronicled in May, our publisher submits the 2/6 value.

2/6, orange brown and black, wmk. Cr. C.C. perf. 14.

Uruguay. *Consular for Spain.* Arms in circular band, lettered CONSULADO GENERAL DEL URUGUAY—ESPANA in rect. with label bearing value "1 PESO" below. White wove paper. Perf. 10.

1 peso, orange brown.

Penang. Mr. South submits the 5c. Straits Settlements Revenue of 1882 surcharged vertically, reading downwards, "PENANG" in Roman caps. 21 x 3 mm. It is cancelled 10/6/86. The reason for the surcharge is not very apparent.

Philippine Islands. *Internal Revenue.* Mr. D. Thomson has found the 20 c. peso, claret, *Giro* surcharged U. S. INTERNAL REVENUE in blue in the same type as on the TIMBRE MOVIL stamps. The specimen in question was used on a bill with three *Giro* stamps initialled in red by the U. S. Officer in charge of the Revenue and

Wadhwan State. *Court Fee.* Of the type illustrated our publisher has found the following values. Imperf.

100 rupees, black on buff wove
150 ,, ,, ,,
200 ,, ,, ,,
250 ,, ,, ,,
500 ,, ,, ,,
700 ,, ,, ,,

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. III. SEPTEMBER, 1902. No. 9.

The Fiscal and Telegraph Stamps of the Orange Free State.

BY EMIL TAMSEN.

(*Continued from page 59.*)

THE 3d. blue postage stamp is surcharged V.R.I.—B.D.—3d. in 3 lines (B.D. stands for Bankdraft). Very likely low, raised and mixed stops will be found in the surcharge of these Revenues, I fear it will be sometime before sufficient material has been collected to classify authoritively the different printings as has been done in the Postal Issue; these latter are plentiful and always seen whereas the Fiscals are scarce and the collection of unused specimens not yet being in vogue, one has to wait till time matures documents etc., and thereby releases the stamps attached to them. On pages 40 and 80 of Vol. II of 1901 of this journal several varieties are noted already, it would be of great assistance if collectors generally would inform the Editor of any new variety they possess or have seen, so that a sort of a temporary list can now be formed to which addition can be made when necessary. I give below a list which a stamp collector in the Orange River Colony has made up from what sheets he was able to inspect (May 1902) it may be useful later on.

6d., grey, V.R.I.

With space between V and R	on 7th	stamp,	2nd	row.	
,, ,,	on 7th	,,	5th	,,	
1 level and 2 raised stops	on 1st	,,	3rd	,,	
1 ,, and 2 ,, ,,	on 1st	,,	6th	,,	

1/-, violet brown. V.R.I. Raised stops all uniform.
1/6, blue, V.R.I. Raised stops all uniform.
2/-, violet, V.R.I. Level stops all uniform.
3/-, red brown, V.R.I. Raised stops all uniform.
5/-, carmine V.R.I.

2nd	stamp of	2nd	row,	2 raised stops and 1 level.
3rd	,,	5th	,,	1 level and 2 raised.
3rd	,,	6th	,,	2 raised and 1 level.
1st	,,	7th	,,	1 ,, and 2 ,,
1st	,,	8th	,,	2 level, stop after I missing.
1st	,,	9th	,,	1 level and 1 raised and 1 level.
2nd	,,	9th	,,	1 level and 2 raised.
3rd	,,	9th	,,	all level.
1st	,,	10th	,,	1 raised and 1 level and 1 raised.
3rd	,,	10th	,,	all level.

Only a portion of this sheet is on hand.

5/-, carmine, V.R.I. Raised stops all uniform.
10/-, orange, V.R.I. Level stops all uniform.
£1, solferino, V.R.I. Raised stops all uniforn.
£2, yellow brown, V.R.I. Level stops all uniform.
£5, green, V.R.I. Raised stops all uniform.

The 2/-, 10/- and £2 are of a different type to the others "V.R.I." in larger and thinner letters. Taking the level stops as a first issue, then I think all other values ought to exist in this, larger and thinner letters "type."

The 6d. would of course owing to its different size always have a different setting to the other values and that in level, mixed and raised stops.

Why the 5/- carmine should have so many mixed stops is unaccountable except that this value being more used than others required more printings and therefore different settings, perhaps other values will turn up with mixed stops and allow a later classification.

No mention is made of any thick **V** on any sheet this rather surprises me, missing stops also do not seem to be plentiful, so these Fiscals seem to have a cleaner record than their postal bretheren, reason ? ? ?*

B. Telegraph Stamps.

While the South African Republic used only Postage stamps without any surcharge for their telegrams, the Orange Free State has been in the habit from 1885 to 1900 of surcharging various Postage or Revenue stamps with the word "Telegraaf" or letters "TF" and of using these exclusively, evidently with the idea to keep the postal revenue separate from that for telegrams.

Years ago I got a quantity 1d. and 6d. Postage Stamps surcharged TF and obliterated with a heavy cancellation, so heavy as to effectively cover and conceal the letters TF. I sent some of these stamps to the Postmaster General in Bloemfontein with a request for information rê their postal nature, he answered that they were Telegraph stamps and were not allowed to be used for postage and that he had censured the Postmaster for his irregularity.

During the last few years however I have met quantities of all values 1d. to 1/- with postal obliterations but as many small Offices being both Post and Telegraph Offices combined had only one obliterating date stamp, it is now impossible to say for which branch of the Service the obliterated stamps did duty, this point ought to be remembered when purchasing Telegraph stamps said to have been used as Postage stamps, 99 out of every 100 now in the market have no right to be called Postal Telegraph Stamps.

As all Telegrams are destroyed after a number of years I wonder how used specimens can be met with except that there was a leakage somewhere. The present war is the cause of many stamps appearing in the market. These have been torn off the forms in some offices when they were evacuated by the Officials, but to the present stock none can be added in future, so collectors are on the safe side when investing in Orange Free State Stamps at present low prices.

When I began to make notes for this article I soon found that there are many doubtful points, for instance I do not know if the full sheets of 240 stamps, 4 panes of 60 stamps, 10 horizontal rows of 6 stamps consist of only one type or if several or all varieties occur on each or on same sheet. I now regret lost opportunities, formerly it would have been very easy for me to find out and clear up any doubtful points but I really had no idea that so many points still required investigation. I was under the impression that only postage stamps had variations and errors etc. but I find now that I was very much mistaken. I have lately written to several stamp collectors in the Orange River Colony for information, but none could answer or throw light on my queries, they had all like myself, neglected these stamps and as a rule not collected them at all. At present it is very difficult to get more than a sight of the V.R.I. Army Telegraph Stamps, no chance to take notes

*Our readers will point the moral. Mr. Morley has the 3d. (B.D.), 6d., and 2/- values with a thick **V**. Ed.

etc. as to level or raised or mixed stops other peculiarities so eagerly sought after by the collector.

I take it for granted that the printing works of C. Borkenhagen in Bloemfontein who overprinted the provisional postage stamps for the Republic also printed the surcharge on the Telegraph Stamps and as we know that there are many varieties in the provisional postage stamps it is very likely that some of the various "TF" types occur on the same sheet and other varieties in another setting, but how or when I fear will now be impossible to find out. I do not think that the printing office had 240 T and F of one fount to spare from its usual newspaper printing work to set up this surcharge absolutely uniform and keep it standing for future use, I should rather think that the type was set up when an order was given and broken up again when that particular work was finished; the home collector has a good opportunity to come forward with his blocks and strips to show or give an idea how the original sheet may have been set up.

(*To be continued.*)

The Virginia State "Tax on Seals."

By Ralph Douglas.

STAMPS issued for internal use by some of the States comprised in the United States of America have a certain analogy to those issued by English Municipal authorities and being State Legislative emissions deservedly stand high in the fiscal philatelist's favour. The issues of Alabama, California, Louisiana, Nevada, and Oregon—a respectable collection by themselves—are well known to collectors, thanks to Moens, Stirling and Adenau, taking rank next to the Private Proprietary stamps printed by the government. To this list may now be added Virginia State, which following the example of Alabama, issue an adhesive to collect the tax on Seals. We give an illustration of the same and a copy of the Act authorising its issue and uses.

The stamp printed in greyish black on white unwatermarked wove paper, white gum, is 56 mm. square. It is perforated 12, but as is usual with U. S. issues, specimens are met with perforated at top and on one side only. The $1 variety only is known and this value does not appear on the stamp. It was issued at Richmond on or about the 1st July 1900 by the Auditor of Public Accounts with the advice of the Attorney General and the State Treasurer, under Act Chap. 165 approved by the Virginia Legislature 25 Jan. 1900.

This Officer issues them to the County and City Treasurers for distribution, in book form of 20 each book. No document sealed (except with the seal of the State) is accepted as a legal notarial or court seal of the state, unless the same is superimposed upon this adhesive stamp. It is used, except in cases exempted by law, on papers connected with the assessment of Income Tax, Licenses to transact business, the support of Government and public free schools, the payment of interest on the public debt, and in cases where a Court Certificate is required, on licenses to sell wine, ardent spirits, malt liquors or any mixtures thereof.

At present I have not been able to ascertain the number comprised in a sheet nor by whom they are printed. Appended is the act above referred to.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 60.*)

Plate 29.	Die numbers		701 to 725
„ 30.	„	„	726 to 750
„ 31.	„	„	751 to 775
„ 32.	„	„	776 to 800

Type 33a.

Threepence halfpenny. 1½d. + ½d. + ½d. + ½d. + ½d., red, similar to type 33, but having *a line with semicircle at each end to the die numbers.*

Plate 5.	Die numbers		101 to 125
„ 6.	„	„	126 to 150
„ 10.	„	„	226 to 250
„ 13.	„	„	301 to 325
„ 14.	„	„	326 to 350
„ 17.	„	„	401 to 425
„ 18.	„	„	426 to 450
„ 19.	„	„	451 to 475
„ 21.	„	„	501 to 525
„ 29.	„	„	701 to 725
„ 30.	„	„	726 to 750

It will be noticed that types 31 to 33a (as well as type 30) are identical in every respect, with exception of the line or line and ornaments to the die number, and by carefully comparing identical die nos. (and the plate nos. also) I feel almost certain, that the series of plates with plain die numbers are those first engraved and that the other series are reproduced from these plates, and the distinctive signs then engraved on them through the die numbers, and though it is probable that a complete series of each would be reproduced it is possible that some which I do not list (copies from which have not yet been seen) may not have been prepared or if prepared not put in use. For instance, *plate 3*, type 31 (plain die numbers) has not been found reproduced in types 32, 33, or 33a, while copies from plates 15 and 16 have not yet been found at all in any of the types 31 to 33a. If copies from plates 15 and 16 (nos. 351 to 400) do not turn up, I should be inclined to think these plates were not approved of by the Commissioners of Inland Revenue, and not taken into the Department for use.

Type 34.

Threepence halfpenny. 1½d. + ½d. + ½d. + ½d. + ½d., red with rebate of 16 per cent discount and an additional 18s. per cent. disct., this last being added at the sides of the stamp. This series which includes types 34, 35, and types A nnd B of same, I think must be the preceding sets of plates with the words "& additional 18s. per cent" engraved at sides of each die or on such of the plates as were used for this purpose, with the change in rate of discount allowed. I have not seen any of this series with plain die numbers under the dies.

Plates and dies as seen of type 34.

Plate 1.	Die numbers		1 to 25
„ 2.	„	„	26 to 50
„ 3.	„	„	56 to 75
„ 4.	„	„	76 to 100
„ 7.	„	„	151 to 175
„ 8.	„	„	176 to 200
„ 13.	„	„	301 to 325

(*To be continued.*)

Type 34.

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EDITORIAL.

OWING to a very remarkable "find" among old papers we have had the opportunity of inspecting three sheets of the old 1d. receipt stamp of 1853. Two of these sheets were quite complete but the other had four stamps, the last one of each of the four bottom rows removed. Especially remarkable is the fact that each sheet is from a different plate, so that we venture to put on record a description of each sheet as material for some future history of British Revenue stamps. The first sheet to be described is the one with the four stamps missing. It bears no plate number and we believe it to be *plate 1*. The stamp is the type with the square buckle to the garter and is printed in pale blue. There is no trace of blue in the paper, which from the ragged edges and general appearance seems to be hand made. The number of stamps on the sheet is 240, in twenty rows of 12 and each is watermarked, with a foul anchor, with wooden stock, reversed. Round the edge is a single line watermark, enclosing the 240 anchors and outside this single line, above and below are the words "Commercial Stamps" in script letters. On each side the watermarked inscription is "Commercial Stamps—Penny Duties" in script letters, twice repeated, with the signature "John Wood" (the chairman of the Board of Inland Revenue at the time) between. The tail of the "J" of John passes well into one stamp of each side of the sheet. The inscription reads upwards on the left and downwards on the right. At each corner of the sheet is a reversed foul anchor, with wooden stock, pointing outwards diagonally. The perforation is, of course, 15½ x 15.

The second sheet is precisely similar except for the *plate number* "*2*" in white on a small blue oval above the eleventh stamp on the top row and the second stamp on the bottom row.

The third sheet differs from the other two in the fact that the stamp is of the type with the octagonal buckle and it bears the *plate number* "*3*" in the same style and similarly placed as in plate 2. The colour of the stamps on plates 2 and 3 is pale blue, as in the first plate, and the paper white with no trace of blue.

We do not think it is known to collectors how many plates were prepared of this stamp but the three sheets we have just described certainly appear to warrant the deduction that the square buckle type is from plates 1 and 2 and the octagonal buckle type from 3 and any others that that may have been used, but there are probably not many others as the stamp was obsolete in 1855. The impression on blue safety paper is evidently among the last printings.

* * * * *

At last specimens of the rare second issue of Ceylon Foreign Bill stamps have turned up. At the August meeting of the Fiscal Philatelic Society two unsevered mint pairs were shown, consisting of the 6d. x 1/4 and the 1/4 x 5/- *se-tenant*. These stamps, known well enough from the catalogues, it will be remembered, differ from those of the first issue in that the inscription round the oval containing the Queen's Head reads "DRAWN IN OR OUT, AND PAYABLE OUT OF, BUT NEGOTIATED IN THE COLONY" instead of "DRAWN OUT OF, BUT NEGOTIATED IN THE COLONY, WHERESOEVER PAYABLE" and further, a fact of which we were not previously aware is that the words "FOREIGN BILL" are in block type instead of Roman. Owing to the indefatigable researches of Mr. E. D. Bacon we know how the plate, which contains all the values, was made up and the detailed information is given in Mr. Preston Pearce's article in *Stamps* for April 1898. Referring to the table given there we find that the pairs shown to the Society must be either Nos. 2 x 3, or Nos. 4 x 5, for the 6d. x 1/4, and Nos. 14 x 15, or Nos. 16 x 17 for the 1/4 x 5/-. However the remarkable fact appears that the two 1/4 values in these pairs differ in type, so that presumably all the values on the plate were engraved separately. If this be so, this issue will be a very awkward one for the collector to complete, as there will exist two types of the 2d., 4d., 6d., 10/-, and 13/4, four types of the 8d., 1/4, 3/4, 5/-, and 6/8, and six types of the 2/- and 2/8, the remaining values 20/-, 26/8 and 30/- being only represented by one label each.

* * * * *

It is probably worth while, though it may be known to many collectors, to call attention to the fact that the dollars values of the last issue of U. S. Revenue stamps suffer damage by immersion in water. The stamps in question are those printed in bright green and overprinted with a large black figure of value of a reticulated design. Before this overprint is applied, an area about an inch square is covered with some preparation, like gum in appearance which is soluble in water, so that the result of dipping the stamp into water, is to remove the greater part of the black figure overprint.

* * * * *

We would call the especial attention of collectors of fiscals to the note on forged Cretan provisional Revenue stamps on page 71.

ANOTHER SIDE STUDY OF THE
"PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 62.*)

G B & C^O

Plate 146.

G P L

Plate 147.

G S S Co L^D

Plate 120.

G. N. 5

Plate 159.

H H & C^O

Plate 159.

H S B

Plate 172.

H & P

H & S L

Huntley & Palmer, Reading, Biscuit Manufacturers, Plates 134, 160, 192, 199, 200.

Plate 132.

H E & C^O

Plates 177, 200.

H

Plate 170.

H P & S

Plate 214.

H & S

Plates 176, 196.

H. S.

Plate 165.

H R & C^O

Plate 163.

H.SEB

Plates 169, 203.

HUTTON

Plates 123, 187.

H & C

Plate 151.

HEARN

Plates 194, 198.

H .·. B

Plate 184.

H C & C^O

Plate 163.

H K & S

Plate 210.

HUTH

Plates 130, 145.

THE FISCAL PHILATELIC SOCIETY.

AT a special meeting held on August 7th, Messrs. G. W. Pepper and H. W. Terrett, both of New York, were elected members. The Society heard with deep regret of the death of Mons. C. Roussin of Paris (who has done great service in the cataloguing of fiscals).

Having regard to the recent extensive forgeries of Crete fiscals, members are requested to immediately notify the Secretary of any such frauds and steps will be taken to publish the information. A Black List of defrauders and swindlers will also be kept, and members can apply to the Society as to the standing of individuals.

The Rules for the Home and Continental Exchange Sections have been approved, and as the first packets will be made up in September, members should immediately inform the Secretary if they desire to contribute to, or see them. Mr. J. Verzyl, of Louvain, Belgium, has been appointed Secretary for the Continent.

The Colonial Revenues are now catalogued up to Hong-Kong, and it is hoped to publish the catalogue in printed form early next year.

The Society ends its first season (of seven months) with a membership in all parts of the world of forty six. There will doubtless be many new recruits when its aims and objects are more known, and rules and information will be gladly furnished.

On Thursday, October 2nd., the General Meeting will be held to elect Officers for the ensuing season.

Hon: Sec:
A. B. Kay,
2, Haarlem Mansions,
West Kensington, London, W.

FORGED CRETE REVENUES.

OUR investigations in the matter of further varieties of the Crete fiscals suspected of being forged, to which we alluded last month, have resulted in showing that the following varieties described in our article on these stamps must be struck out.

No. 18	No. 25
,, 20	,, 26
,, 21	,, 36
,, 22	,, 37
,, 23	,, 38
,, 24	,, 39

All these are forgeries and do not exist as genuine stamps. They are exceedingly dangerous and are mostly offered on parts of original documents from which genuine stamps have been removed. The discovery of these forgeries is due in the first place to Mr. Preston Pearce and the case is remarkable in being one of the very few in fiscal stamps in which the intention of the "faker" was to defraud collectors. Immense numbers of these forgeries seem to have been put into circulation.

All the other varieties listed of provisional Cretan fiscals have been verified as originals.

Our publisher will take back any copies of these forged stamps he may have sold before they were known as such, and will be pleased to examine any of these stamps for collectors as to their genuineness.

TELEGRAPH CHRONICLE.

Nicaragua. Mr. A. E. Lawrence submits the 5 c. postage stamp of 1898, surcharged **"Telegrafo"** in black, vertically, reading upwards.

5 c., olive brown.

Natal. With regard to the provisionals chronicled by us last month Mr. Bertram W. H. Poole writes "There is one point you appear "to have overlooked which seems to me worth "noticing.

"In the top row of stamps in each block of "thirty the space between the bar and the "word "TELEGRAPH" is distinctly wider than "in the others while the distance between "'TELEGRAPH' and the value is corresponding-"ly shorter. I have this variety in the "following values 3d. on 6d.; 6d. on 9d.; 1/- "on 9/-; 1/- on 20/-; 1/- on 30/-. Thus "apparently the same type was used for the "top line of the overprint in each of the "values."

RAILWAY STAMPS.

North British Railway. Mr. J. G. Cairns sends a specimen of a new issue of Parcels stamp for this line. Value in large white figures on coloured ground on shield in centre, above, a scroll with name of Railway and below, another scroll with the words "PREPAID NEWSPAPER PARCEL." Control no. in black, vertically, reading downwards, on right. On white wove paper. No wmk. Perf 11.

½d., 1d., 2d., 3d., vermilion

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Belgium. *Bills. 1884.* Mr. Schwabacher has discovered two types of the 4 francs, pale blue, belonging to the series for bills "payable en Belgique." In one the figure of value is a closed "4", in the other it is an open one "4".

British South Africa. Mr. Schwabacher has shown us two values, of the same design as the postage stamps, which are too high to be used for other than Revenue purposes. No. wmk. Perf. 14½.

£20, ochre
£100, carmine red

We have heard that £40 and £80 values exist but do not know in what colours.

Colombia. *Timbre Nacional, 1901-02.* Mr. A. E. Lawrence submits a large rect. stamp with Arms in circle in centre, name above with date and value below, roughly lithographed on coarse wove paper. Imperf.

1 peso, sap green.

Guatemala. Mr. A. E. Lawrence has shown us a copy of the 10 pesos, green, of 1895, imperf. This may be a proof.

Great Britain. *Marine Insurance, etc.* At the last meeting of the Fiscal Philatelic Society a copy of a £50 value, blue, Die D, perf. 12½ (?) was shown.

We are informed that the following Irish Fee stamps have been issued with King's Head, presumably with name of duty overprinted on the unappropriated dies, but we have no details as to colours.

Ireland, Judicature 1/6, 2/-
Ireland, Registration of Deeds Fee 1/-, 2/-
Ireland, Registration of Title 1/-

Hayti. *Proportionnels, 1896.* Mr. A. E. Lawrence has show us the 20c., grey and blue, surcharged DEUX - 2 - CENTS in a similar manner to the surcharge on the 3c postage stamp of 1887.

2c. on 20c., grey and blue. Perf. 13½.

The stamp does not appear to be chronicled unsurcharged.

Magdalena. (*Colombia*). Of the known type, large size, Mr. A. E. Lawrence sends the following uncatalogued varieties.

1865. 20 cent., grey black
1866. 20 cent., black
1870. Date surcharged in MS. on 1866
20 cent., pale blue
Date surcharged in MS. on 1868
20 cent., blue (W. Morley)

Martinique. *Timbres proportionnels.* Mr. A. E. Lawrence sends a copy of the 50c grey and violet, France, 1881, surcharged in black, in tall thin sans serif letters "2 DROITS EN SUS," cancelled with the stamp of the "Colonial Bank, Martinique, 17/8/92" and informs us that he has the 3 and 5 francs, with similar surcharge. Mr. Morley has the 25c with similar surcharge but not used in Martinique.

Peru. *Bultos, 1894-95.* Mr. Schwabacher has discovered a new series of stamps lettered "IMPUESTO DE BULTOS", for which we are unable to give the English equivalent. He shows us three values, all dated 1894-95, bearing large figure of value, with label across the centre bearing the value in words. The Arms of Peru appear on a shield either above or below, but the name of the country does not appear on the stamps. No wmk. Perf. 11½.

5 cent., blue
15 ,, bronze green
1 sol, brown

Philippine Islands. *American Occupation Issue. Customs Service.* Mr. Preston Pearce submits a new and interesting fiscal of which the accompanying illustration renders description unnecessary. White wove unwatermarked paper. Perf 12

2 dollars, rose carmine

Salvador. *Instruccion primaria, 1900.* Mr. A. E. Lawrence submits two copies of a 1c. value with Arms in centre, inscription "TIMBRE DE INSTRUCCION PRIMARIA, 1900" all in a double lined frame, in black on white wove paper, perf 12. The stamps are surcharged "REVISADA" one in violet and the other in blue.

Santiago del Estero (*Province, Argent. Repub.*) Mr. A. E. Lawrence sends some stamps not catalogued in our Supplement Catalogue. Of the first issue, Type 164

42 cts. ftes., black Imperf.

Of type 168

25 cent., bistre (cancelled 17/1/89). Perf. 13½
25 ,, violet lake. Perf. 11½.

The first of these seems to belong to the series for 1889 and should be numbered 12a, the second to the series for 1890, 22a.

Surcharged "RENTA PUBLICA" in oblong double lined frame with ornaments at end, in red, similarly to the 5c. already catalogued. Perf. 11½.

24a. 75 cent., violet.

Surcharged "RENTA PROVINCIAL" in small block letters in a frame, in violet. Perf. 11½.

5 cent., blue.

Transvaal. Our publisher has discovered a copy of the 10/- black on green, imperf. of 1877 (First British occupation) with the surcharge V.R.—TRANSVAAL in *red*.

We illustrate the new 2/6 Revenue stamp chronicled in our last number.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. September, 1902.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. III. OCTOBER, 1902. No. 10.

The Fiscal and Telegraph Stamps of the Orange Free State.

BY EMIL TAMSEN.

(*Continued from page 67.*)

AS to dates these are very uncertain, where I quote any I have taken them from Moens, who is usually correct. The latter "T F" issues I have lumped together as being the most convenient way to deal with them, in absence of settled dates.

1885. ISSUE I.

A. Postage stamps surcharged TELE / GRAAF in two lines in various colored inks.

1d., brown,	surcharge	violet
3d., blue,	,,	,,
3d., blue	,,	red
6d., rose,	,,	violet
6d., rose,	,,	black
1/-, orange	,,	violet
5/-, green	,,	,,

NOTE. I have not seen the 5/- stamp out here, Moens has and I see no objection to its existence. This surcharge is found printed in several ways, vertical, reading from top to bottom, vertical, reading from bottom to top, horizontally and slanting; it looks as if it had been struck by a hand stamp, I do not think that a machine could have printed a surcharge so erratically.

B. Fiscal stamps with same surcharge.

1/-, gray,	surcharge	violet
1/-, brown	,,	,,
1/-, ,,	,,	black

NOTE. The position of surcharge varies but not so much as in A. Double surcharges are also known.

1888—99. ISSUE II.

C. Postage stamps surcharged "TF" in black ink; machine printed.

(a) Surcharge $6\frac{1}{2}$ x $2\frac{3}{4}$.

1d., brown	6d., rose
3d., blue	1/-, orange

(b) Surcharge $4\frac{1}{2}$ x $2\frac{1}{2}$ mm.
1d., brown
3d., blue
6d., rose
1/-, orange

1d., violet
6d., blue
1/-, brown

(c) Surcharge $5\frac{1}{4}$ x 2 mm.
6d. rose

(d) Surcharge $5\frac{1}{2}$ x $2\frac{1}{2}$ mm., and has full stops.
1/-, orange

(e) Surcharge 6 x $2\frac{1}{4}$ mm. (Moens)
1/-, orange

(f) Surcharge $8\frac{3}{4}$ x $3\frac{1}{2}$ mm. (Moens)
6d., rose

(g) Surcharge 9 x 4 mm. (Moens)
6d., rose

NOTE. This list is evidently incomplete. In Morley's Catalogue of the Telegraph Stamps of the World, a very handy and useful volume, is given a very complete list. I find inverted and double surcharges mentioned, also errors of misplaced letters as "F T" instead of "T F," none of which I have met out here. I do not enumerate these varieties in their proper places as the small size of the illustrations does not allow my measuring them.

Classes e, f, g, are chronicled by Moens, I have not met with them here.

The absence of the 5/- stamps surprised me as it is a very useful value for long telegrams and especially for cables. In 1890 cable rates varied from 9/- to 15/- a word; to affix 1/- stamps to a 10 or 20 word cable form must have occupied the whole front and back of the form.

D. Fiscal stamps surcharged "T F" and with new value, old value obliterated by one bar.

(a) Surcharge $6\frac{3}{4}$ x $2\frac{3}{4}$ mm.
1/- on 8/-, yellow
1/- on 9/-, olive

(b) Surcharge $6\frac{1}{2}$ x $3\frac{1}{4}$ mm.
1/- on 8/-, yellow
1/- on 9/-, olive

(c) Surcharge 8 x $2\frac{3}{4}$ mm.
1/- on 7/-, violet
Error:
1/- on 7/-, violet, misspelt "Shiliing."

NOTE. Moens chronicles an error "ECN" for "EEN" for both (b) and (c) and also (c) with two bars cancelling original value.

Morley has besides these errors the following "E—n", "Shillilg", "Shiiling", all on the 1/- on 8/-, yellow. I do not know if for (a) or (b) or if for both. I also see that Morley has a third type of surcharge for both the 1/- on 8/- and 1/- on 9/-, but I cannot give the measure here as I have no copy nor can I measure the illustration.

Other errors of surcharge as inverted or "F T" for "T F" do not seem to exist or have not been met with as yet.

This ends the list of Telegraph stamps issued under Republican rule. After the occupation and annexation of the Orange Free State to the British Empire, the stock of Telegraph stamps found in the several offices have been surcharged V.R.I.

I have heard only of the following—

6d., blue, small TF
6d., blue, large TF
1/-, brown, small TF

Full sets ought to exist and will no doubt be found later on, also if several printings with level, raised, or mixed stops exist, there is still a wide field open for investigating these stamps.

When the above alluded to provisional issue was exhausted, the postage and fiscal stamps were surcharged "V.R.I." The A.T. stands for Army Telegraphs. I hear that at present (May 1902) A.T. there are in use in the Telegraph Offices,

Postage stamps of 1d., 3d., 6d., 1/-, 5/-
Fiscal stamps of 10/-, £1, £4

I have not been able to obtain measures of surcharge or if V.R.I. has varieties of level or raised stops. In Morley's Philatelic Journal I find two different spacings between A and T given for Postage and a third for fiscal stamps, new printings will perhaps add a few more, so that it is as likely as not that there will be as many varieties as under the Republican rule, and then collectors say that there is no variety in Telegraph stamps ! !

This concludes my paper on the Fiscal and Telegraph stamps of the late Orange Free State. I have done my best to bring some order into the chaos which existed in the Fiscal stamps and hope that collectors having specimens not enumerated or queried by me, will send them to the Editor of this paper, so that they can be chronicled and put in their proper places in the new catalogue.

The Virginia State "Tax on Seals."

By Ralph Douglas.

(*Continued from page 67.*)

Chap. 165.—An ACT to amend and re-enact section 16 of an act entitled an act to provide for the assessment of taxes on persons, property, and income, &c.
Approved January 25, 1900.

1. Be it enacted by the general assembly of Virginia, That section sixteen of an act entitled an act to provide for the assessment of taxes on persons, property and incomes, and on licenses to transact business, and imposing taxes thereon for the support of the government and public free schools, and to pay the interest on the public debt, and prescribing the mode of obtaining licenses to sell wine, ardent spirits, malt liquors, or any mixtures thereof, in cases where a court certificate is required, approved March sixth, eighteen hundred and ninety, be amended and re-enacted so as to read as follows:

Tax on seals.

§ 16. When the seal of the State, of a court, or notary public is affixed to any paper, except in the cases exempted by law, the tax shall be as follows: For the seal of the State, two dollars, and for the seal of a court or notary, one dollar, and herein shall be included a tax on a scroll or any impression on paper in the place of a seal or having the force and effect of a seal, and the said tax, except in the case of the seal of the State, shall be collected and paid in the following manner:

All seals taxable under this act, except the seal of the State, are hereby declared illegal and of no effect, and shall not be received or accepted as a legal notarial or court seal in any court of the State unless the same shall be superimposed upon an adhesive stamp in such manner as to cancel said stamp, which adhesive stamp shall be supplied in the manner and form hereinafter provided for.

It shall be the duty of the auditor of public accounts, by and with the advice of the attorney-general and the treasurer of the State, to cause to be prepared a suitable adhesive stamp of such size and design as may be best adapted to the purpose, and to furnish the same to the treasurers of each county and city in the State in such quantities as may be necessary, charging the said treasurers on the books of his office with the said stamps at the rate of one dollar each. The several county and city treasurers shall be held accountable under their official bonds for all such stamps so furnished them in the same manner as they are now held accountable for State moneys or other property coming into their hands.

It shall be the duty of the said county and city treasurers at all times to keep on hand a supply of said stamps and to sell the same to any person wishing to purchase them, charging therefor the sum of one dollar each; and for such service the several county and city treasurers shall receive a commission of five per centum on all stamps sold.

All mutilated or unused stamps may be returned to the auditor of public accounts under such regulations as he may provide, and when so returned proper credit shall be given on the books of his office.

In all cases in which no tax is required by law the officer affixing the seal shall certify that it is a case in which, by the laws of Virginia, no tax is required upon the seal so affixed by him.

In any case in which a tax is required upon a seal and the officer affixing the same shall fail to use the adhesive stamp herein provided for, or shall make a false certificate that no tax is required, he shall be guilty of a misdemeanor, and shall be punished by a fine of twenty dollars for each offense, which shall be recovered and paid as are other fines due the Commonwealth; and any person who makes, sells, uses, or has in his possession any false or counterfeit stamps or die for printing or making the same, which is in imitation of or purports to be a lawful stamp or die or who procures the same to be done, shall for each offense be deemed guilty of a felony, and shall be imprisoned in the State penitentiary for a period of not less than one or more than five years. All laws or parts of laws inconsistent with this act are hereby repealed.

NOTE.—This section as amended goes into effect July 1, 1900.

The Newspaper Tax Stamps of Great Britain.

BY WALTER MORLEY.

(*Continued from page 68.*)

Plate 14.	Die numbers	326 to 350
„ 15.	„ „	351 to 375
„ 16.	„ „	376 to 400
„ 25.	„ „	601 to 625
„ 26.	„ „	626 to 650
„ 28.	„ „	676 to 700

Plate 3 of the preceding series is found here and is undoubtedly a fresh engraved plate. Plates 15 and 16 also appear here, but as no copies here have been found for preceding series of these numbers it is probable these are also fresh engraved plates.

TYPE 35.

Type 35

Threepence halfpenny. (1½d. + ½d. + ½d. + ½d. + ½d., red, with 16 p. cent discount at top and "18s. pr. cent additional" at sides, with line and end ornaments to die numbers as illustration, Type 35

Plate 1.	Die numbers	1 to 25
„ 3.	„ „	51 to 75
„ 15.	„ „	351 to 375
„ 16.	„ „	376 to 400

TYPE A OF TYPES 31, 34 AND 35.

Threepence halfpenny. 1½d. + ½d. + ½d. + ½d. + ½d. red, same discounts, but with *line and semicircles at ends* to the die numbers.

Plates 15.	Die numbers	351 to 375
„ 16.	„ „	376 to 400

TYPE B OF TYPES 31, 34 AND 35.

Threepence halfpenny. 1½d. x ½d. x ½d. x ½d. x ½d., red, same discounts, but with line and *strokes* at each end of same *downwards* to die numbers.

Plate 3.	Die numbers	51 to 75
„ 4.	„ „	76 to 100

(*To be continued.*)

MORLEY'S PHILATELIC JOURNAL.

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ENGLAND.

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WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E., England.

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

SOME months ago we endeavoured to draw up a list of the Queensland Beer Duty Stamps but the result was so fragmentary that it was laid aside to await further discoveries. Quite recently Mr. Kay sent us a list of these stamps in his collection, which, though it adds one or two varieties to our list, yet leaves it in an unfit state for publication. But Mr. Kay also forwards a number of newspaper cuttings from local papers bearing on some recent prosecutions of publicans by the Queensland Excise Department for not destroying the stamps in accordance with the Beer Duty Act. One publican was fined and the other cases had not yet come on at the date when the cuttings were published One of these articles contains a lively commentary on the case in particular and on beer and politics in general and incidentally quotes the Act showing how the stamps are to be employed. It appears that up to Oct. 1901 publicans sold beer under the Beer Duty Act of 1897. Section 22 of that Act provides that "Every person who shall withdraw beer from "any hogshead, barrel, cask, vessel or other "receptacle to which any stamp is affixed "pursuant to this Act shall destroy such stamp "at the time of such withdrawal by cutting the "stamp into two or more pieces and if any person "refuses or neglects to do so he shall upon "conviction pay a penalty not exceeding fifty "pounds (£50) for each hogshead, barrel, cask, "vessel or other receptacle in respect of which "such refusal or neglect has taken place or been "committed." The new Act, the Beer Excise Act of 1901, reads "Whoever opens any vessel or case containing beer to which a stamp is affixed shall, immediately before or after he opens the vessel or case cut the stamp in two or more pieces without removing it, so that without obliterating the number or date thereon, it is rendered unfit for further use." From these extracts it seems that collectors will have a difficulty in obtaining the stamps in good condition.

Having extracted what is of interest to fiscal collectors in the sprightly article before us we trust to be pardoned for quoting matters of not so great concern. It is interesting for quiet conservative people in the old country to note how things are done in new and go ahead, up to date, Colonies. Feeling seems to have run high over the successful prosecution by the Queensland Government before mentioned and our contemporary informs us that "it is currently rumoured that at a recent meeting of the Licenced Victuallers' Association" the company rose up, uncovered and with clasped hands gravely sang that joyous old ditty of Bobby Burns' :—

The De'il's awa', the De'il's awa',
The De'il's awa' w'th th' Exciseman,
He's danced awa', he's danced awa'
He's danced awa' w'th th' Exciseman
And many braw thanks t' the bonnie black de'il
That danced awa' w'th th' Exciseman.

Beer and politics come into close connection in other countries beside Queensland. We quote our contemporary again "It was in last "Monday's *Telegraph* the following interesting "paragraph appeared:

"The Attorney-General wishes it to be "generally understood that the beer Excise "prosecutions which have taken place in "Brisbane recently were instituted solely by "the Federal Government. The Crown "Solicitor here was permitted to act on behalf "of the Federal Government, but otherwise the "Queensland Government had no part in the "matter whatever."

"Now TRUTH takes the liberty of disbelieving that Statement, the holy Attorney-General "to the contrary, notwithstanding. It is purely "an electioneering dodge to placate the much "perturbed House of Bung."

O ye gods and little fishes!

* * * * *

We hear that a gentleman in the City of London lately put into the fire a parcel of the rare *lilac* "Special Stamps" of India thinking they were common rubbish and merely lumbering up his office. There is much weeping and wailing and gnashing of teeth among the would be purchasers. We do not know what the late owner thinks.

* * * * *

We are also informed that a gentleman wishes to purchase a fine collection of fiscals for £1000. Who says fiscals have no future?

* * * * *

The Orange Free State fiscal, 1/- rose, chronicled by us in April last, was incorrectly assigned to Issue II in the list of value sent to us at that date. It turns out to be of Type III figured on page 58 (August no.). Will our readers be good enough to make the necessary alterations in the Editorial note on page 58.

* * * * *

The next meeting of the Fiscal Philatelic Society will take place on Oct. 16th, when the fiscals of Jamaica, Leeward Islands, Malta and Mauritius will be discussed and catalogued. Members are expected to bring their collections of these countries or to assist by sending notes upon new or little known varieties.

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 70.*)

Plate no. (— ?)

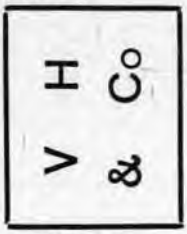


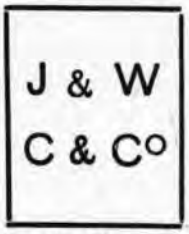
Plate 149.

Plates 159, 160, 174.

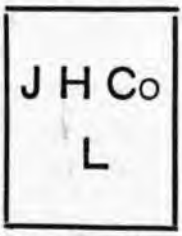
Plates 167, 177, 178, 186, 192, 208.

I. & R. Morley, Hosiers, Plates 138, 150, 156, 159, 180.

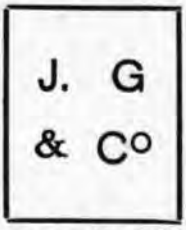
Great Northern Railway of Ireland, Plate 171.



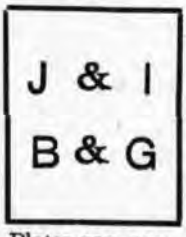
Plates 160, 187, 205, 223.



Plates 195, 206. 221.



Plates 140, 160, 166, 202.



Plates 122, 129.

Plate 218.

Plate 149.

Plate 165.

Plates 169, 172.

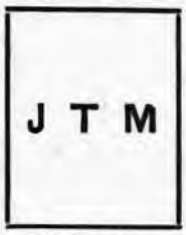


Plate 157.

Plate 109.

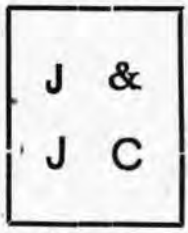


Plate 173.

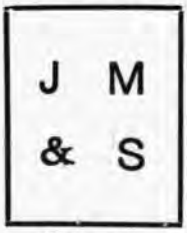


Plate 139.

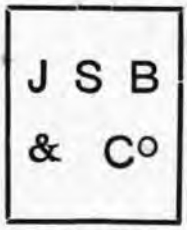


Plate 166.

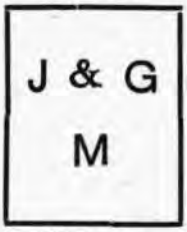


Plate 113.

Plate 166.

Keen & Co., Mustard Manufacturers. Plates 134, 179.

IRELAND MARINE INSURANCE

(and other documents)

STAMPS.

THE accompanying list has been compiled from the collections of Messrs. O. Marsh and W. Morley as well as from values seen in use in Belfast. The stamps are embossed in white on blue on watermarked paper. Wmk. Orbs. Perf. 14.

I. With word "Ireland."

1d.,	blue,	Die	D	£1. 12. 6.	blue,	Die	A
6d.,	,,	,,	C	£1. 15. 0.	,,	,,	A
8d.,	,,	,,	C	£1. 17. 6.	,,	,,	A
1/6,	,,	,,	A	£2. 0. 0.	,,	,,	A
2/-,	,,	,,	A	£2. 15. 0.	,,	,,	A
3/-,	,,	,,	A	£3 10. 0.	,,	,,	A
3/9,	,,	,,	A	£4. 0. 0.	,,	,,	A
6/-,	,,	,,	A	£5. 0. 0.	,,	,,	A
6/3,	,,	,,	A	£6. 0. 0.	,,	,,	A
12/6,	,,	,,	A	£8. 0. 0.	,,	,,	A
£1. 2. 6.	,,	,,	A	£9. 0. 0.	,,	,,	F
£1. 5. 0.	,,	,,	A	£10. 0. 0.	,,	,,	A
£1. 7. 6.	,,	,,	A	£20. 0. 0.	,,	,,	A

II. Without word "Ireland."

3d.,	blue,	Die	20
1/-,	,,	,,	21
15/-,	,,	,,	22
£3. 0. 0.	,,	,,	23
£15. 0. 0.	,,	,,	24
1/-,	,,	,,	two shamrocks
2/-,	,,	,,	,,
7/6,	,,	,,	,,
17/6,	,,	,,	,,
£1. 10. 0.	,,	,,	,,
£2. 5. 0.	,,	,,	,,
£2. 10. 0.	,,	,,	,,

1/3,	blue,	Die	Z
2/6,	,,	,,	Zz
5/-,	,,	,,	Z
10/-,	,,	,,	Zz
£1. 0. 0.	,,	,,	Zz

TELEGRAPH CHRONICLE.

Belgium. The 25 francs, red and green, Type 19 in our publisher's catalogue, exists *perf. 14*. The copy seen by our publisher was cancelled 27/6/1900.

Ceylon. Provisional type with date. A copy of the 60c, brown (1/4/92) has been found with *large* controls.

France. Our publisher informs us that he has the set of the 1868 issue *perf. 12½* as well as perf. 12. The values and colours found are

25 cent, pale rose
50 ,, green
1 fr., yellow
2 ,, lilac
2 ,, pale mauve

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Buenos Ayres. (*Province.*) In addition to the two values of the 1885 "Documents" issue, *perf 12½*, listed in the Supplement catalogue our publisher has found the 10, 30, 50 and 80c. and the 2 and 3 pesos.

Cape of Good Hope. Mr. South informs us that he possesses an unchronicled value of the current set.

2/6, lilac and carmine

Ceylon. *Stamp Duty.* Mr. South has found the 2 rupees, grey, wmk. C.A., *perf. 12½*.

Cuba. *Patente de Sanidad.* Mr. G. W. Pepper of New York submits a variety, similar in type to those catalogued in our publisher's new Catalogue of Spain and Colonies, but of much earlier date. The central oval contains Arms, surmounted by a crown, embossed.

1877. 20 pesetas, black.

Ecuador. *1899-90.* Our publisher has discovered a variety in type of the surcharged date on the issue of 1887-88. In the new variety the date is in smaller figures and is readily distinguished by the fact that the "ones" have serifs (¶). Only one value has been found with this type of surcharge viz.: the 2 cent., lake.

Great Britain. The following are in circulation, overprints on King's Head unappropriated dies.

Bankruptcy. 1/-, green and purple (O. Marsh)
Contract Note. 4/-, purple and black (A. M. South)
10/-, purple and black (A. M. South)
Judicature Fees, 1/-, green and purple (O. Marsh)

Ireland. Registration of Dees Fee. Mr. O. Marsh submits copies of an entirely new set, embossed in white on blue, like the Marine Insurance, etc. stamps. The shamrock plays a prominent part in the design of these stamps. Wmk. Orbs. Perf. 14.

3d.,	blue,	Die	A.	2/6,	blue,	Die	A.
6d.,	,,	,,	A.	5/-,	,,	,,	A.
9d.,	,,	,,	A.	8/-,	,,	,,	A.
1/-,	,,	,,	A.	10/-,	,,	,,	A.

Jamaica. *Judicial.* Mr. H. Clark has found the 1/- brown, postage stamp, wmk. C.A. Perf. 14, surcharged "JUDICIAL" in black block letters horizontally. Cancelled 28/3/98.

Jujuy. (*Province Argent. Repub.*) Mr. Schwabacher submits some high values, hitherto unrecorded, of Type 122, page 45, of our Supplement Catalogue.

8a. 20 pesos, orange
8b. 30 ,, slate grey
8c. 40 ,, violet

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 70.*)

H S K & C°

Plate no. (— ?)

I C° > &

Plate 149.

I H S & C°

Plates 159, 160, 174.

I. F. O.

Plates 167, 177, 178, 186, 192, 208.

I & R M

I. & R. Morley, Hosiers, Plates 138, 150, 156, 159, 180.

I G.N.R.

Great Northern Railway of Ireland, Plate 171.

J & W C & C°

Plates 160, 187, 205, 223.

J H C° L

Plates 195, 206. 221.

J. G & C°

Plates 140, 160, 166, 202.

J & I B & G

Plates 122, 129.

J C & SONS

Plate 218.

J. K & S

Plate 149.

J M & S

Plate 165.

J & G O^X S^T

Plates 169, 172.

J T M

Plate 157.

J B T C°

Plate 109.

J & J C

Plate 173.

J M & S

Plate 139.

J S B & C°

Plate 166.

J & G M

Plate 113.

KENT

Plate 166.

KEEN & C°

Keen & Co., Mustard Manufacturers. Plates 134, 179.

IRELAND MARINE INSURANCE

(and other documents)

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I. With word "Ireland."

1d.,	blue,	Die	D	£1. 12. 6.	blue,	Die	A
6d.,	,,	,,	C	£1. 15. 0.	,,	,,	A
8d.,	,,	,,	C	£1. 17. 6.	,,	,,	A
1/6,	,,	,,	A	£2. 0. 0.	,,	,,	A
2/-,	,,	,,	A	£2. 15. 0.	,,	,,	A
3/-,	,,	,,	A	£3 10. 0.	,,	,,	A
3/9,	,,	,,	A	£4. 0. 0.	,,	,,	A
6/-,	,,	,,	A	£5. 0. 0.	,,	,,	A
6/3,	,,	,,	A	£6. 0. 0.	,,	,,	A
12/6,	,,	,,	A	£8. 0. 0.	,,	,,	A
£1. 2. 6.	,,	,,	A	£9. 0. 0.	,,	,,	F
£1. 5. 0.	,,	,,	A	£10. 0. 0.	,,	,,	A
£1. 7. 6.	,,	,,	A	£20. 0. 0.	,,	,,	A

II. Without word "Ireland."

3d.,	blue,	Die	20
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15/-,	,,	,,	22
£3. 0. 0.	,,	,,	23
£15. 0. 0.	,,	,,	24
1/-,	,,	,,	two shamrocks
2/-,	,,	,,	,,
7/6,	,,	,,	,,
17/6,	,,	,,	,,
£1. 10. 0.	,,	,,	,,
£2. 5. 0.	,,	,,	,,
£2. 10. 0.	,,	,,	,,

1/3,	blue,	Die	Z
2/6,	,,	,,	Zz
5/-,	,,	,,	Z
10/-,	,,	,,	Zz
£1. 0. 0.	,,	,,	Zz

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1 fr., yellow
2 ,, lilac
2 ,, pale mauve

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2/6, lilac and carmine

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10/-, purple and black (A. M. South)
Judicature Fees, 1/-, green and purple (O. Marsh)

Ireland. Registration of Dees Fee. Mr. O. Marsh submits copies of an entirely new set, embossed in white on blue, like the Marine Insurance, etc. stamps. The shamrock plays a prominent part in the design of these stamps. Wmk. Orbs. Perf. 14.

3d.,	blue,	Die	A.	2/6,	blue,	Die	A.
6d.,	,,	,,	A.	5/-,	,,	,,	A.
9d.,	,,	,,	A.	8/-,	,,	,,	A.
1/-,	,,	,,	A.	10/-,	,,	,,	A.

Jamaica. *Judicial.* Mr. H. Clark has found the 1/- brown, postage stamp, wmk. C.A. Perf. 14, surcharged "JUDICIAL" in black block letters horizontally. Cancelled 28/3/98.

Jujuy. (*Province Argent. Repub.*) Mr. Schwabacher submits some high values, hitherto unrecorded, of Type 122, page 45, of our Supplement Catalogue.

8a. 20 pesos, orange
8b. 30 ,, slate grey
8c. 40 ,, violet

Mendoza. (*Province Argent. Repub.*) Mr. Schwabacher finds stamp No. 36, 1889 issue, page 47 of Supplement Catalogue, in a totally different shade of blue from that recorded.

36a. 50 cent., pale blue

Natal. Under date of 1854 ? Moens lists a long series, from 1d to £100, of Revenue stamps embossed on azure laid paper and under date 1880 another series of six values on white laid paper. The following list, comprising all the stamps of this type which we have seen up to date, contains some varieties not yet recorded and shows that there is a great deal of room for research in this series. Most of the stamps mentioned are in our publisher's collection.

(1) *On horizontally laid blue paper.*

3d. Cancelled 8/2/76.
4d. ,, 21/?/72
9d. Cancelled 18/5/76.
1/6
3/- Cancelled 21/1/77.
6/-
12/-
£1 10s. (deep blue) Cancelled. 27/9/64.
£1 10s. Cancelled 15/2/74.
£2 5s. Cancelled 27/3/66.

(2) *On vertically laid blue paper.*

9d.

(3) *On horizontally laid white paper.*

3d.
2/-
3/-, Cancelled 27/5/85
5/-
10/-
£1
£1 10s

(4) *On vertically laid white paper.*

4d., Cancelled 16/11/85
1/6
3/-, Cancelled ?/9/85
4/-
5/-

New Zealand. Mr. A. Hamilton submits a number of stamps which will help to throw light on the difficult issues of this country. First of all he submits four shades of the 1d., with value in red, listed in our publisher's catalogue as issued in Jan. 1867, all used in January showing that all the shades were in use together. These are

1d., grey and red. Cancelled 4/1/67
1d., pale rose lilac and red. Cancelled 7/1/67
1d., slate blue and red. Cancelled 10/1/67
1d., slate and red. Cancelled 24/1/67

He sends also

1d., blue and brownish red, privately perf. 13 This is said to be a private perf. of Messrs. Ferguson and Mitchell (?), a firm of local stationers.
1d., blue and brownish red, percé en scie. Cancelled 18/6/67
1d., blue and brownish red, rouletted. Cancelled 9/4/67
1d., slate blue and black, pin perf. Cancelled 8/5/67
6d., brown and blue, pin perf. Cancelled 7/8/67
3/-, grey and red. Value double printed. Cancelled 5/6/67
6/-, violet and red, perf 12½. On thick paper, *no wmk.*

The last mentioned is on the thick paper which usually has the wmk. N. Z. interlaced. This "watermark" is said to have been *impressed* at Wellington and not made by the paper makers. The copy we chronicle is therefore one which accidentally escaped the impression.

Paraguay. We have a long list of unrecorded fiscals of this country. Most of the undermentioned varieties are in Mr. Morley's collection. *Bills, etc.* 1883. In addition to the values listed in Roussin.

75 cent., vermilion
3 pesos, red brown
3.50 ,, green
4 ,, orange yellow
4 50 pesos, brown
5 pesos, bronze green
7 ,, pale brown
8 ,, blue
9 pesos, grey

These stamps are all perf. 12½ and Roussin appears to be in error in ascribing perf. 11½ to this series.

1892. 10 pesos, grey blue, value in black and control in red. Perf. 11½

Provisionals. Surcharged HABILITADO EN 0,02 (resp. 0,15) in violet.

2 cent., on 2 pesos, red
15 ,, ,, 1.50 pesos, yellow

1896. Surcharged in violet, "2° SEMESTRE-1896."

10 cent., green (1883 issue)
50 ,, red (1892)
75 ,, green ,,
1 peso, dark grey ,,
1.50 pesos, yellow (1892)
2 ,, red ,,
2 50 ,, black ,,
3 ,, grey blue ,,

Provisional. Surcharged in violet—2° SEMESTRE—1896—HABILITADO—EN 0,01.

1 cent, on 1 peso, dark grey

1897. Surcharged in violet, "1° SEMESTRE—1897."

25 cent., bronze green (1892)
50 ,, red ,,
75 ,, green ,,
1 peso, grey ,,
2.50 pesos, black ,,
3 ,, grey blue ,,
3.50 ,, green ,,

Provisionals. Surcharged in violet—1° SEMESTRE—1897—HABILITADO—EN 0,02 (resp. EN 0.15)

2 cent., on 2 pesos, red
15 ,, ,, 1.50 ,, yellow

1898. 5 cent., brown and black. No Control no. Perf 11½
50 cent., vermilion and black. Control in black. Perf. 11½
75 cent., green and black. Control in black. Perf. 11½

And *perf. 12.* Without controls.

25 cent., olive and black
15 pesos, violet and black

Junta del Credito Publico. Date ? Stamps of the 1883 issue, surcharged in blue "*J. d. C. Publico.*" Perf. 12½.

05 cent., brown
10 ,, green

Peru. 1901-02. In addition to the values chronicled in August 1901 we have seen

1 sol, green
5 ,, orange

Philippine Islands. *American Occupation Issue*: *Giro.*

1899. Type 3. 3.60 pesos, blue (A. M. South)
1900. Type 2. 9 pesos, blue (A. B. Kay)

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. October, 1902.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. III. NOVEMBER, 1902. No. 11.

The Telegraph Stamps of the Transvaal.

BY EMIL TAMSEN.

THE first Telegraph line in the Transvaal was erected by the British Government in 1880; it connected the Natal line with Pretoria, via Standerton and Heidelberg. After the retrocession of the country, the Boers built lines in every direction connecting nearly every town and village with the capital. Most of the offices are dual postal and telegraphic, only in the larger towns the Telegraph Department is kept separate. The first stamps used were the Transvaal Revenues of 1878, Head of Queen Victoria to right above, "Transvaal" below, "Revenue stamp" at bottom, value in words, and at top value in figures.

Owing to Art. 30 of the Pretoria Convention dated 3 August 1881 which reads "All unused Postage or Revenue stamps issued by the Government since the "annexation shall remain of value and shall be accepted by the coming Government against the amount expressed thereon," large quantities of postage and enormous quantities of revenue stamps were handed over to the Boers on 11 August 1881.

Following the example set them by the British the Boers continued to use the Revenue stamps of 1878 for telegrams. These stamps can be distinguished from the fiscals by the cancellations, always a postal one and often a blue pencil line added. They are not plentiful and are generally offered as postal fiscals, collectors not being aware of their telegraphic origin. In 1894 I saw in the possession of a post official a good number of these stamps bearing the cancellation of Pretoria, Heidelberg, or Standerton; these stamps had been "saved" when the old telegrams were burnt.

By law No. 3 of 1884 the Telegraph Department was regulated and it was enacted under Art. 20, that *Postage* stamps should be used for the prepayment of telegrams and the officials were strictly instructed to deface them before sending off the message. The rate was fixed at one shilling for every 10 words or fraction thereof. The first postage stamps used as Telegraph stamps were the 6d., black, Queen's Head of 1878, the 1/- green of 1883, type of first Republic and the 2/- blue, Queen's head of 1878.

As most of my philatelic library which contained copies of all yearly reports of the Postal and Telegraph Department sent to Government, has been destroyed during the war, I cannot give statistics, etc. I only find a note that the Telegraph Department used in 1885 postage stamps for £1528 13s. 6d., and in 1886 for £3503 7s. 6d., since 1890 however these figures have enormously increased.

In March 1885 the postage stamps 3d., 4d., 6d., 1/-, and in December 1885 the the 2/6, 5/-, 10/-, and in March 1892 the £5 stamp, all of the 1885 pattern, numerals

in all four corners, were issued, since then all postage stamps above 3d. have been used for telegrams during the rule of the South African Republic. Since 1890 frequent "leakages" have taken place and thereby brought the high values in the market. It is easy for a specialist to distinguish between the telegraphic and postal cancellation found on the stamps. Knowing this, certain officials when leaving their offices during the war, prior to British occupation struck a postal obliteration on and above the telegraphic one, which was already on the stamp and then annexed them as private property, one official cleared out with 2000 of the £5 stamps and large numbers of other values, and these are now in the market as used postage stamps; some stamps show a blue and a black cancellation for the reason stated above.

After the British occupation of Pretoria in June, 1900, the officials in charge of the Telegraph Department, discarded the postage stamp and issued the South African Republic Revenues with the black surcharge V.R.I. for use in this department. I have seen most values up to £5 in full sheets of 60, 6 rows of 10 stamps and have looked through several full packets of 50 sheets each of one value and found the surcharge uniform without any errors or mistakes or missing stops.

The low values ran out first, they were replaced by the South African Republic Postage stamps of 1896-97 type, 1d., 6d., 1/-, 2/6, but surcharged "Transvaal Telegraphs" in two lines ("Transvaal" 14 mm., "Telegraphs" 16 mm. long); then the 1/- gave out and was replaced by the above 2/6 stamp surcharged in addition to the Transvaal Telegraphs with "ONE Shilling" in two lines. The next to fall out was the 5/- revenue stamp, which was replaced by surcharging the £2, red brown, with "Transvaal Telegraphs" "V.R.I." "FIVE Shillings" in five lines. All surcharges are in black ink.

There are now (June 1902) in use the postage stamps 1d., 6d., 1/- on 2/6, 2/6 and the revenue stamps 5/- on £2, 10/-, £1, £2, £5. I was told that when the stock of these stamps was exhausted, the new revenues (King's Head) without any surcharge would be used for telegrams. The low valued Revenue stamps ½d. to 2/-, King's Head type are also postage stamps, so we get one stamp available for postal, telegraphic, and fiscal purposes. I wonder how the revenue from each source can be kept separate, but the public will be satisfied by being able to use one stamp for every fiscal purpose. The present Telegraph Stamps are not supplied to the public, my application for a "specimen" set for illustration purposes could not be granted, thus if no "leakage" takes place these stamps will be very scarce, in fact ought not to be found at all. Other stamps present no great difficulty to procure for the collector, they are now cheaper than ever before, but will not long remain so.

In the following reference list I have not enumerated the perforations for the 1885 set separately, all varieties ought to exist as in the postage stamps, the perforations of the present revenue (V.R.I. issue) perf. 11½, but some may be 11½ x 14, although I only saw the former, it is as likely as not that the latter also exists.

REFERENCE LIST.

I. British Transvaal.

1880. Fiscal stamps. Queen's Head. Perf. 14.

6d., rose	5/-, green
1/-, blue	10/-, slate
1/6, green	£1, yellow brown
2/-, brown	£2, black
2/6, vermilion	£5, carmine

II. South African Republic.

1881-4. Same stamps as above.

1884-6. Postage stamps.

6d., black, Queen's Head
2/-, blue ,, ,,
1/-, green, Type of Republic. Perf. 12.

1885-92. Postage Stamps. Perf. 12½ x 12. 11½ x 12. 13½. 12½.

3d., lilac	2/6, yellow
4d., olive	5/-, slate blue
6d., blue	10/-, brown
1/-, green	£5, green

1894. Postage Stamps. Shafts. Perf. 12½.

6d. blue
1/-, green

1895. Postage Stamps. Pole. Perf. 12½.

3d., lilac	1/-, green
4d., olive	5/-, slate blue
6d., blue	10/-, blown

1896-7. Postage Stamps, value in green, perf. 12½.

3d., purple	1/-, ochre
4d., sage	2/6, purple
6d., lilac	

1901. Postage Stamps printed in Pietersburg and used in Northern Districts. Imperforate.

4d., blue
6d., green
1/-, yellow

III. British Transvaal.

1900-1. Revenue stamps of South African Republic, surcharged in black with V.R.I., perf. 11½, 11½ x 14 (?)

1d., blue	5/-, bronze
6d., rose	10/-, yellow
1/-, yellow	£1, brown
1/6, brown	£2, violet
2/-, orange	£5, green
2/6, violet	

Postage stamps of South African Republic of 1896-7 surcharged in black in two lines, "Transvaal Telegraphs."

1d., red and green	1/-, ochre and green
6d., lilac	2/6, purple ,, ,,

1902. Provisional issue, same as above but with new value "One Shilling" in two lines.

1/- on 2/6, purple and green.

1902. Provisional Issue. Revenue stamp with V.R.I. as before, but new value "FIVE Shillings" on old value at bottom, and "Transvaal Telegraphs" at top, the whole in five lines, surcharge in black.

5/- on £2, violet

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 76.*)

Type 36.

Threepence halfpenny. 1½d. + ½d. + ½d. + ½d. + ½d., red, with change in rate of discount at top. "16 per cent discount" but "4½ per cent dis. additional" at sides. Similar type to illustration for type 37, but with plain die numbers under.

Plate 15. Die numbers 351 to 375.
,, 16. ,, ,, 376 to 400.

Type 37

Type 37.

Threepence halfpenny. $1\frac{1}{2}$d. + $\frac{1}{2}$d. + $\frac{1}{2}$d. + $\frac{1}{2}$d. + $\frac{1}{2}$d., red, "16 p. ct. dis." at top, and "$4\frac{1}{2}$ p. ct. dis." at sides. With line through die numbers as illustration. Type 37.

Plate 3. Die numbers 51 to 75.
" 4. " " 76 to 100.

Type 38.

Threepence halfpenny. $1\frac{1}{2}$d. + $\frac{1}{2}$d. + $\frac{1}{2}$d. + $\frac{1}{2}$d. + $\frac{1}{2}$d., red, "16 p. ct. dis." at top and "$4\frac{1}{2}$ p. ct. dis." at sides. Similar to type 37, but with line and semicircle at ends to the die numbers.

Plate 2.	Die numbers		26 to 50.
" 5.	"	"	101 to 125.
" 6.	"	"	126 to 150.
" 7.	"	"	151 to 175.
" 9.	"	"	201 to 225.
" 10.	"	"	226 to 250.
" 14.	"	"	326 to 350.
" 19.	"	"	451 to 475.
" 20.	"	"	476 to 500.
" 21.	"	"	501 to 525.
" 22.	"	"	526 to 550.
" 23.	"	"	551 to 575.
" 24.	"	"	576 to 600.
" 25.	"	"	601 to 625.
" 26.	"	"	626 to 650.
" 27.	"	"	651 to 675.
" 28.	"	"	676 to 700.
" 29.	"	"	701 to 725.
" 30.	"	"	726 to 750.
" 31.	"	"	751 to 775.
" 32.	"	"	776 to 800.

Type 39

Type 39.

Threepence halfpenny. $1\frac{1}{2}$d. x $\frac{1}{2}$d. x $\frac{1}{2}$d. x $\frac{1}{2}$d. x $\frac{1}{2}$d., red, with "16 p. ct dis." at top and "$4\frac{1}{2}$ p. ct. dis." at sides. Line and end ornaments to die numbers as illustration. Type 39.

Plate 3.	Die numbers		51 to 75.
" 4.	"	"	76 to 100.
" 7.	"	"	151 to 175.
" 8.	"	"	176 to 200.
" 24.	"	"	576 to 600.
" 25.	"	"	601 to 625.
" 26.	"	"	626 to 650.

Note on types 36, 37, 38, and 39. Some of these have apparently been altered again from the preceding series, or from the original series, but as no evidence has yet appeared for the existence of many plates, till copies turn up and further investigation has been made it is impossible to give any details about same, beyond recording the possibility of what may be looked for. It is singular that only 2 plates each have been found for types 36 and 37, as I had a very large number of copies of this series to look over.

(To be continued.)

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EDITORIAL.

NOW that the philatelic season has well begun and the publication of the "Programmes" of the different Societies supplies an opportunity of surveying the various directions of philatelic activity for the coming months, we cannot but be struck by the evidence of the wonderful progress of fiscal philately during the past few years which such a survey affords. To justify the use of such an epithet as "wonderful" we merely refer in passing to the numerous allusions to the subject in the philatelic press and the fact that the International Philatelic Union intends to devote an evening to the subject in order to call our readers' attention to a circumstance which we have very little doubt will mark an epoch in the annals of this branch of philately. For the first time, we believe, in the history of the London Philatelic Society, an evening is to be devoted this session to a "Bird's-eye View of Fiscal Philately" which is to be provided by the energetic president of the Fiscal Philatelic Society, Mr. Schwabacher. This fact must be very gratifying to fiscal collectors as the subject will by this means be brought before a body of collectors who can exert a very powerful influence on the development of the subject if once their sympathies are aroused. *Il n'est que le premier pas qui coute* and if a collector can once be induced to pay a little attention to this class of stamp he will find the fascination grow upon him. The *Philatelic Record* in a recent number finds that postage stamps offer too wide a field to warrant an excursion into the realm of fiscals and considers that such things as "Judicature, "Dog Licences, Bankruptcy, Probate, Tobacco, Customs etc, *et hoc genus* are not the most enlivening reminders of the past." But for all that while the field of postage stamps is on the whole well known ground, the world of fiscals is practically unexplored and a vast amount of interesting pioneer work remains to be done and if it is not enlivening to be reminded of such things as Income tax yet surely the various modes of use of fiscals and the varied information as to what articles are or have been taxed in different countries is not without an interest to wider circles than stamp collectors. For example the history of the proposed Match Tax of 1872—the stamp for which exists though it was never used—is a striking example of a matter of general interest. Nevertheless our worthy contemporary admits a possibility of being tempted to be drawn into the fold if fiscal collectors would only collect their stamps unused. We have no doubt that fiscal collectors would only be too glad to collect "unused" and some even do to a limited extent but in the first place we are not—most of us at any rate—millionaires and in the second place it is not possible to obtain some classes of fiscals in an unused condition We have amused ourselves in attempting to estimate the cost at face value of a set of the current Revenue and Fee stamps of Great Britain and Ireland and find that assuming everything is purchasable (which is the case with all but one or two series) the sum total amounts to roughly £763.

* * * * *

The mention of the Revenue and Fee stamps of our own country will remind our readers that our knowledge of these stamps is very imperfect, witness the long list of additions, which have been made to the existing Catalogues during the past five years, collected together by Mr. Preston Pearce in the last three numbers of the recently defunct "Stamps". Now philately, like charity, ought to begin at home and something should be done to remove the reproach that we know so little of our own fiscals. It is 21 years since the publication of Philbrick and Westoby's work on the postage stamps and as practically the final word has been spoken on the subject though no doubt some details remain to be cleared up, in the magnificent work of Messrs Wright and Creeke, it is now high time that a work on the fiscals should be attempted. We propose to make such an attempt and have already begun to collect materials for a "History of the adhesive Revenue and Fee Stamps of Great Britain and Ireland". To further this object we have approached the Commissioners of Inland Revenue and are pleased to announce that we have received the permission of the Board to examine the "imprimatur sheets" at Somerset House. Without such permission our task would have been impossible and our gratitude is due to the Board for their courteous assistance. We were well aware of the magnitude of the undertaking even before we discovered that the "imprimatur" sheets at Somerset House go well back into the earlier half of the eighteenth century but we hope with patience and perseverance to produce an accurate framework for future elaboration. We need hardly say that we shall always be grateful for the opportunity of inspecting any newly discovered varieties not prevously chronicled but the hardest part of the work will be to ascertain the methods of use of the various stamps and the references to the Acts or Statutes under which they have been created, and we shall especially appreciate any help in this direction.

BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 30.)

Taff Vale Railway.

THIS railway furnishes, luckily, almost the only survival of the cheap and ugly design that was employed for the stamps of many small lines, such as the South Devon, in the early sixties and seventies. In the present instance, a large semi-transparent figure of value is overprinted, in four lines, with the name of railway, the words "Newspaper parcel," the conditions of weight, and the signature and rank of one of the officials of the railway company. In the halfpenny value, which is half the size of the others, the two central lines run "Single Newspaper" and "Frank." The ½d. stamp is 32 x 34 mm, and the other values, large oblong, 32 x 70 mm. The impression is in black on paper coloured green or greenish grey for the ½d., white for the 1d., blue for the 2d., pink for the 3d., and yellow for the 6d. values. I am chiefly indebted to the courteous secretary of the Railway Club for the approximate dates of issue and many of the varieties of signature and perforation given in the annexed "specialised" list.

1865? E. E. Page, Traffic Manager. ½d., 1d., 2d., 3d., 6d. p. 11.
1872. F. Marwood, Secretary. 6d. p. 12.
1881. G. Robinson, Secretary. ½d., 1d. p 11½.
1881. J. G. Nicholson, Secretary. ½d., 2d. p. 11½.
1891. J. Jones, Secretary. 1d., 2d., 3d. p. 9½.
" " " 1d. p. 12.
1897. H. Clarke, Acting Secretary, ½d. p. 9½.
" " Secretary. 1d., 2d., 3d. p. 11.
1900. E. Edwards, Secretary. 1d., 3d., p. 12.

It will be seen from the above that many more varieties must exist, and I shall be glad of any information that will help to complete the list.

Letter Fee Stamps.

The Taff Vale Company has only made one issue of Letter Fee Stamps. They are printed by Messrs. Bemrose and numbered from 1 to 10,000.

1891. 2d., green. p. 10. Vertical Controls.

(To be continued.)

* * * *

Exhibition. A private Exhibition will be held in the rooms of the Philatelic Society, London, Effingham House, Arundel Street, W.C. on Saturday, the 13th December, 1902, from 11 a.m. to 6 p m.

The stamps of the following countries will be exhibited:— British Central Africa, British East Africa, Gambia, Gold Coast, Lagos, Madagascar (British Consular Mail), Morocco Agencies, Niger Coast, Northern and Southern Nigeria, St. Helena, Seychelles, Sierra Leone, Sudan, Uganda and Zanzibar.

No charge will be made for admission and tickets can be obtained on application to Mr. L. L. R. Hausburg, Hon. Sec. of the Exhibition Committee, "Rothsay", Weybridge.

Another Side Study of the "Penny Reds" of

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

By Walter Morley.

(Continued from page 78.)

Plate 138.

Plate 169.

Letts & Co., Printers, etc. Plate 167.

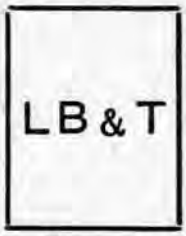

Plate 202.

Plate 178.

London Brighton and South Coast Railway. Plate 125.

Plate 171.

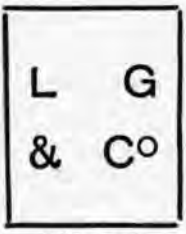

Plate 198.

Plates 156, 160.

Plate 195.

THE FISCAL PHILATELIC SOCIETY.

AT the meeting held on October 3rd 1902, Messrs. E. S. Auscher (of Versailles), A. Baillière (of Paris), F. Bernard (of Dunkerque), B. F. J. Cooper, C. H. Daly (of New York) and H. J. Spencer, were elected members.

The resignation of Mr. White was accepted with regret, and Mr. Max Jacobs has ceased to be a member under Rule 4.

Mr. Morley presented a copy of his "Revenue Stamps of Spain," and Mr. Thompson "Moen's Fiscal Catalogue," to the library. Further donations will be welcomed.

The election of Officers for the ensuing season resulted as follows:—

Hon. President—W. Schwabacher.

Hon. Vice Presidents—T. P. Dorman; A. P. Pearce; A. E. Lawrence (U.S.A); M. Langlois (France).

Committee—O. Marsh; W. Morley; E. A. Selway; A. M. South; H. Thompson; D. Thomson.

Librarian—L. W. Fulcher.

Sec., Treas., and Ex. Supdt.—A. B. Kay.

Auditors—H. Thompson; D. Thomson.

The Society commences its second season with a membership of fifty.

The Home Exchange packet for October consisted of 14 sheets totalling to £230, and the contribution from home members to the Continental Exchange to fr. 1611.

Rules of the Society, Exchange Sections, &c., will shortly be reissued, and copies of same, or any other information can be had on application to the

Secretary:—A. B. Kay,
2, Haarlem Mansions,
West Kensington,
London, W.

* * * * *

At the meeting held on October 16th, 1902 the fiscals of Jamaica, Malta and Mauritius were discussed and catalogued. Fine collections of the latter country were exhibited.

The collection of Crete forgeries formed by Mr. Preston Pearce was presented by that gentleman to the Society. It can be had for reference on application to the Librarian.

The next meeting will be held on Thursday, November 6th, at 6.30 p.m. at 65, Bishopsgate Street without, London. E.C. when the fiscals of Montserrat, Natal, Nevis, Newfoundland, New Republic and New South Wales will be studied.

Members are reminded that their subscriptions for season 1902-3 (5/-) are now due, and should be sent to the

Hon: Secretary and Treasurer,
A. B. Kay,
2, Haarlem Mansions.
West Kensington,
London, W.

The following are the Additions to the Library since the list published in July:—

Fulcher, L. W. Catalogue of the Revenue Stamps of Spain and Colonies. 1902.
Presented by W. Morley, Esq.

Crete Fiscals, 1898. Collection of Forgeries.
Presented by A. P. Pearce, Esq.

Moens, J. B. Catalogue Prix-courant de Timbres-Poste, &c., Tome III. 5e. Partie. Timbres Fiscaux Mobiles. Bruxelles, 1893.
Presented by H. Thompson, Esq.

TELEGRAPH CHRONICLE.

Bavaria. Mr. A. Wulbern has discovered a sheet of the 10 pf. grey second issue, with the watermark (loops) of the first. The sheet consists of 40 stamps in two panes of 20 (5 rows of four), with white margins round and between panes. The no. of the sheet "2080" and the letter A appear in top left hand corner. A striking peculiarity is that the *bottom row of stamps is without watermark.*

Uganda. Mr. Kay has discovered a stamp similar to the annexed figure, type set in black on white wove paper, roughly perf. 11½.

1 rupee, black on white, p. 11½.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Basutoland. Our publisher has received the 1d. and 2/-, current Cape of Good Hope Revenues, surcharged for this district. The first is surcharged "BASUTOLAND" in thin black sans serif caps. 21 x 2½ mm, and the other in somewhat thicker sans serif caps. measuring 18½ x 2½ mm. the latter not being "spaced" like the former.

1d, lilac and carmine, Cape Revenue, sur. "BASUTOLAND."

2/- lilac and brown, Cape Revenue, sur. "BASUTOLAND."

These are said to be already obsolete.

Cuba. *Pagos al Estado 1892-93*. M. Albert Baillière informs us that he possesses the 4 pesos, orange, a value not given in the new Catalogue of Revenues of Spain and Colonies.

Cuba, Philippines and Porto-Rico. *Derecho Judicial, 1856*. Mr. A E. Lawrence submits a 10 reales ftes, *black*, not recorded in the new Spanish Catalogue.

Cuba and Porto Rico. *Documentos de Policia, 1875*. Mr. A. E. Lawrence submits the 50 c. d. pes. carmine and 1p. 25c., green, cut, the former diagonally and the latter vertically, and the halves used, on original documents.

Great Britain. The following together with the varieties we have already chronicled in July and October, make a complete list of all the new fiscal stamps, created by overprinting "Bankruptcy," etc. on the new "unappropriated dies" with the King's head, issued up to date. The pence values are watermarked "orb," the shillings, "script I R." and the pounds "two orbs."

Bankruptcy, 1902.
4d., purple, overprint brown
6d., " " "
8d., " " "
2/-, green " "
2/6, " " "
5/-, " " "
10/-, " " "
£2, purple " "

Civil Service, 1902.
1/-, green, overprint green
1/6, " " "
2/6, " " "
£1, purple " "

Companies Registration, 1902.
4d., purple, overprint olive
1/-, green, " "

Companies Winding Up, 1902.
2d., purple, overprint violet
4d., " " "
1/6, green " "

Consular Service, 1902.
2/-, green, overprint blue
5/-, " " violet
10/-, " " red
£2, purple " blue
£5, " " green

Contract Note, 1902.
1/-, purple, overprint black
5/-, " " "

District Audit, 1902.
10/-, green, overprint blue
£2, purple. " "

Foreign Bills, 1902.
2d., purple, overprint purple
3d., " " "
3/-, green, " green
4/-, " " "
5/-, " " "
10/-, " " "

House of Lords, 1902.
£1, purple, overprint red
£1. 10 " " "
£2, " " "

Judicature Fees, 1902.
1d., purple, overprint green
2d., " " "
6d., " " "
1/6, green, overprint purple black
2/-, " " "
2/6, " " "
3/-, " " "
5/-, " " "
10/-, " " "
£2, purple " green

Probate, 1902.
£1, purple, overprint black

Public Records, 1902.
1/-, green, overprint brown red
5/-, " " "

Ireland, County Courts, 1902.
1/-, green, overprint carmine
5/-, " " "

Ireland, Judicature, 1902.
1/-, green, overprint red
1/6, " " "
2/-, " " "
5/-, " " "
10/-, " " "
£1, purple " "

Ireland, Registration of Deeds, 1902.
1/-, green, overprint green
2/-, " " "

Ireland, Registration of Title, 1902.
1/-, green, overprint violet

Ireland, Registration of Title, Insurance Fund, 1902.
2/-, green, overprint black

It will be seen from the above list that the "unappropriated dies" for the values 3d., 2/6, 3/-, 4/-, 5/-, and 10/-, in addition to those given in July, have been approved and printed; the value £3 has also been printed but has not yet been made use of. Values 15/-, £10 and £20 are yet to be prepared.

Ireland Marine Insurance. In the list given on page 78, the dies of the 2/6 10/- and £1, without word Ireland, are incorrectly given as "Zz" instead of "Z2."

Transvaal. *Pass*. Mr. Tamsen sends some interesting provisionals viz: the 1d. and 2/6, postage stamps of 1896-97, surcharged in black respectively "E.R.I.—PASS.—ONE—**Shilling.**" and "E.R.I.—PASS.—TWO—**Shillings.**" with the original values cancelled by two black bars. The word "PASS." on these stamps is in Roman caps, of the same type as "E.R.I." the word, with stop, measuring 9 mm. in length. The words "ONE" (7 mm.) and TWO (8 mm.) are also in the same type, while the words "**Shilling.**" (12 mm.) and "**Shillings.**" (13½ mm.) are in ordinary thick black type.

1/- on 1d., carmine and green
2/- on 2/6, purple and green

These stamps are already obsolete, as accompanying them we have the current 2/- King's head stamp surcharge "PASS" in black block caps, 15 x 3 mm. and Mr. Tamsen informs us that the 1/-, has been similarly treated.

1/-, olive green
2/-, brown and grey black

These stamps are apparently used by natives, for the stamps before us are all obliterated by a violet stamp on which we can decipher the words—Inspector—Native affairs Dept.—Johannesburg 1892.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. November, 1902.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. III. DECEMBER, 1902. No. 12.

Provisional Fiscal Issues of the American Occupation of the Philippines.

BY A. PRESTON PEARCE.

DURING the year and nine months that have elapsed since my second article under the above heading was written for this Journal, a fresh series—preceded by a batch of provisionals—has been started, and our knowledge of some of the earlier issues has very considerably increased. Altogether, I find that I have sufficient new matter to warrant my troubling readers with a third instalment of what would bid fair to become a hardy annual, were it not for the expectation that the introduction of regular series printed in the States from properly engraved plates will, ere these lines appear, have put an end to the make-shift productions which the local authorities have had to get along with during the past four or five years.

The fresh series spoken of is entitled CUSTOMS, and, to preserve the usual alphabetical arrangement, it must come up for consideration in priority to those already known.

I have three entire documents bearing stamps of this series, and of these the earliest carries three varieties of the provisionals, which were duly authorized by law, and were in use for ten weeks during the preparation of a label bearing the proper inscription. This paper is one of the regular United States' forms of "Bill of Health," and was given in Manila on April 23rd 1902. It is a rather uncanny entire, showing as it does, *inter alia*, that there were 353 deaths from Asiatic Cholera in the port during the previous fortnight.

The accompanying illustrations show the two types of overprint that were applied to the four INTERNAL REVENUE, and to four of the SELLO stamps, but, whereas the first overprint comes out correctly, I find that the second has been considerably cooked. Evidently the overprint, which in this case is in green on dark red, failed to show up, and the engraver has endeavoured to assist nature by art, with the result that the cut affords a good idea of the appearance of the design without that degree of fidelity that might be expected—a condition of things that may turn out to be all for the best in days to come, when the extreme rarity of these provisionals may lead someone into temptation.

The denominations issued are INT. REV. 1, 2, 5, 10 c. de p., SELLO 25, 50 c. de p., 1p. 2p. The 2 c. de p. and 25 c. de p. were also bisected diagonally to make the halves of these values, but only two copies of the 12½ c. de p. provisional have been seen by my informant, and as he was only able to secure one of these, I have not been fortunate enough to get a specimen. The following is a list of the varieties in my collection, and as each type of overprint was impressed in three colours it is practically certain that a few others exist.

Overprinted **CUSTOMS.**

(a) Horizontally in *red*.
5 c. de p., blue
10 ,, green

(b) Horizontally in *green*.
2 c. de p. carmine
This variety was also cut diagonally for use as 1 c. de p.

(c) Diagonally upwards in *blue*.
10 c. de p. green
25 ,, lilac
25 ,, ,, with overprint inverted.

CUSTOMS. in double-lined square.

(d) In *red*.
1 c. de p. black
5 ,, blue
10 ,, green
50 ,, buff (very greasy)
2 pesos, slate, with overprint inverted.

(e) In *green*.
2 c. de p. carmine
1 peso, dark red
Variety: 2 c. de p. with double overprint—four times on a pair.

(f) In *blue*.
1 peso, dark red

I do not know the exact date of issue of these stamps, but my copies were sent off in May last, and the provisionals were then obsolete, all printed used up, and the blocks with which the overprinting had been done destroyed. The same letter brought me copies of the first regular issue, an illustration of which appeared in the fiscal chronicle last September. This locally lithographed issue consisted of

20 cents, blue	50 cents, pale green
20 ,, deep blue	2 dollars, red

and is noteworthy as being the first fiscal issue for the Philippines with values in American currency.

I have two Bills of Health, relating to the same steamer, drawn up at different ports in July and August of this year, each of which bears the 50 cents stamp of this issue, but I understand that engraved CUSTOMS stamps have arrived from the States and are probably now in use.

(*To be continued.*)

Orange River Colony, Bank Draft, 3d.

MR. MORLEY has sent us a pane of 60 stamps, the 3d. postage stamp, surcharged in three lines "V.R.I."—"B.D."—"3d." The V.R.I. has the usual "raised" stops but the stops after "B." and "D." are "level" and it is perhaps the most remarkable thing about this pane of stamps that although each stamp bears an overprint with five stops yet not one of them is out of place, so that there are no varieties due to "mixed" or "inverted" stops. Unfortunately however the types of the letters "B" and "D" vary and this taken in conjunction with the "thick V" variety of the V.R.I. overprint gives rise to a

sufficiently formidable number of types of surcharge. We distinguish two varieties of each of the letters "B" and "D" viz.: a "small B" 1½ mm. across upper loop and a "large B" 2 mm. across, a "small D" 2 mm. across the fattest part and a "large D" 2½ mms. across. Of the possible permutations and combinations of these types we find the following appear on the pane before us.

a. "V.R.I.", large B and large D in "B.D."
b. "V.R.I." (*thick* V), large B and large D in "B.D."
c. "V.R.I.", small B and small D in "B.D."
d. "V.R.I.", (*thick* V), small B and small D in "B.D."
e. "V.R.I.", large B and small D in "B.D."
f. "V.R.I.", (*thick* V), large B and small D in "B.D."
g. "V.R.I.", small B and large D in "B.D."

The diagram below shows the distribution of these types of overprint on the pane and the number of times each occurs on the pane is given in the following table:—

Type *a.*	33
,, *b.*	4
,, *c.*	14
,, *d.*	1
,, *e.*	1
,, *f.*	1
,, *g.*	6
	60

a	*e*	*g*	*a*	*c*	*a*
a	*a*	*a*	*a*	*c*	*b*
a	*a*	*g*	*a*	*c*	*a*
g	*a*	*c*	*a*	*c*	*a*
a	*a*	*c*	*c*	*c*	*b*
a	*a*	*c*	*c*	*a*	*a*
b	*g*	*c*	*c*	*a*	*a*
f	*a*	*a*	*c*	*a*	*g*
a	*a*	*a*	*c*	*b*	*a*
g	*a*	*a*	*d*	*a*	*a*

V. R. I.
B. D.
3d

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 84.*)

Type 40.

Threepence halfpenny. 1½d. + ½d. + ½d. + ½d. + ½d., red. At top 4. p. ct. dis. and 18s p. ct. additional at sides. With die no. having a line and semi-circles at ends as illustration, type 40.

Die no. 797.

I have only seen one copy of this type with disct. at top reading *4 p. c t.* The block for same is from this copy which has been in my collection for some years. I have

been unable to trace any rate of discount at this figure, though of course such may have been in use. My own surmise is that it should be $4\frac{1}{2}$ though no trace of the $\frac{1}{2}$ is visible on the specimen, and that the engraver altered the 16 to $4\frac{1}{2}$ in error instead of altering the 18s at side to $4\frac{1}{2}$.

Type 40

Type 41.

Halfpenny, red. New design, with words "Semper eadem" replaced by "Dieu et mon Droit"—this motto now appearing on all following types. I have not met with any copies of this stamp, the illustration type 41 being from a proof in my Collection, being die 37, shewing that two plates at least were prepared.

Type 42.

Twopence, red. The value expressed as "TWO PENCE" with die numbers under, as illustration, Type 42.

Plate 1. Dies 1 to 25.
,, 2. ,, 26 to 50.

This value is somewhat scarce and was I think used on Supplements and half sheets.

Type 41

Type 43.

Twopence, red. New design, without die numbers, with £20 per cent discount at sides.

The design of each stamp is similar, but there are varieties in design of the crown and cross at top which with further investigation might possibly lead to the identification of the 25 types on a plate.

Type 42

During the publication of this series of articles, I have with the co-operation of a number of collectors (some of whose names have already been mentioned) obtained a very great deal of fresh information, which I purpose to leave till the series is re-written for publication in book form, but the information recently obtained by Mr. Fulcher at Somerset house is of such importance as to need introducing here.

As regards the $\frac{1}{2}$d. value, Mr. Fulcher writes :—"The plates are made up of 25 "separately engraved numbered impressions which we may call dies—two plates "form a sheet. The plates contains 1 row of 9 stamps and 2 rows of 8, and the "plate number is engraved in the neighbourhood of the 9th stamp of the first row, "usually immediately below it. *The plates were frequently recut, and at each retouch "some distinctive mark was added to the die numbers below each impression. At the first "recut, for instance, a line was usually drawn through the number, at the second recut, small "arcs of circles were added at the ends, at the third, additional strokes added thereon &c.*"

(To be continued.)

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EDITORIAL.

THE festive season is again at hand and will be past ere we again address our readers. We make our bow on the conclusion of our third volume and in thanking our various contributors for their co-operation and our readers for their support we wish them, one and all, a good old fashioned Merry Xmas!

* * * * *

Last month we completed the catalogue of the fiscals of the Argentine Republic, with those of its Provinces and Municipalities, a task which has taken us two years to complete. Our publisher intends to issue this as a separate Catalogue, a form in which no doubt some of our readers will find convenient for reference purposes. The Catalogue was however started as a "Catalogue of the Revenue Stamps of South America" and as it is our intention to endeavour to attain this end we shall continue it in our January supplement with the next two South American countries in alphabetical order, viz Bolivia and Brazil. The latter is a very difficult country to list on account of the bewildering variety of shade, perforation and paper, and we appeal as usual to the good nature of our fellow collectors for help towards the attainment of completion. As regards the perforations of this country, we propose, failing any definite information as to the perforating machines in use to divide them into five groups (1) 13½-14 (2) 12½-13 (3) 11-11½ (4) 8-9 and (5) 5-7, as there is reasonable probability that these fairly represent the gauges of the different machines employed. As in the case of the postage stamps there is a sad degeneration in the later issues from the beautiful early productions of American Bank Note Co. with the full faced Emperor's head, but still the later issues are not without interest and the country is probably a fairly popular one with fiscal collectors.

* * * * *

Our readers will be glad to note that the discovery of the two dies of the Seychelles, first introduced to the philatelic world in general by Mr. O. Firth in our first and second volumes, has been confirmed by one of our leading philatelists, Mr. R. Ehrenbach, who read a paper on the subject recently at the London Philatelic Society. Mr. Ehrenbach not only confirms the existence of the two dies but extends the discovery to all the colonies which employ the De la Rue "POSTAGE—POSTAGE" type such as St. Helena and Turks Islands for example. Collectors in general will have to await the publication of Mr. Ehrenbach's paper for further details but those who read Mr. Firth's articles and possess the two dies of the Seychelles stamps as far as they exist, will have reason to congratulate themselves on having acquired copies of the rarer die—for probably one will be found rarer than the other in each value—before prices go up. Now they will be ready to join in what will be an eager hunt for the two dies of the other colonies which use this type of stamp.

* * * *

A problem of a similar nature awaits fiscal collectors in the types of the first issue of Queensland discovered by Mr. A. E. Lawrence, particulars of which are given in our Fiscal Chronicle. Possibly we have to deal with a similar case to that presented by some of the later postage stamps of this country which are said to be printed from electrotypes in groups of four—i.e. four types. However we may leave the problem here for a while as the Fiscal Philatelic Society will shortly be at work on this country, when perhaps more light will be thrown on the question, if the Society recovers from the effects of attempting to deal with the fiscal issues of New Zealand.

* * * * *

Through the kindness of Messrs P. L. Pemberton & Co we are enabled to chronicle (see Fiscal Chronicle) two forerunners of a set of stamps for payment of Stamp Duties in South Australia. This set is, of course, rendered necessary by reason of the postage receipts now going into the Federal revenue, while the stamp duty receipts are for the present kept by the individual colony concerned. The stamps themselves are perfectly hideous, the portrait of His Majesty being a most outrageous caricature, while the combination of colours, on the 1d. at any rate, being *bright* violet and *bright* blue green makes one giddy. Nevertheless the stamps are interesting and Messrs. P. L. Pemberton & Co. inform us that they understand the full set will consist of the values 1d., 6d., 1/-, 2/-, 2/6, 5/-, 10/-, 15/-, £1, £2. 10s., £5, and £10. The lower values, if not the higher, are printed in sheets of 60 stamps, in six rows of ten. Messrs. Pemberton and Co. also favour us with a very interesting press cutting from the *Adelaide Advertiser*, giving useful information with regard to the duties for which these stamps are designed and practical information as to their method of use. We hope to give extracts from this in our next number.

BRITISH RAILWAY STAMPS.

By "K."

(Continued from page 86.)

ANOTHER long defunct company, now known only by its Stamps, is the

LYNN AND FAKENHAM RAILWAY.

One solitary value is all that is known to exist, and its design, perhaps the least inelegant of all railway stamps, consists of a very antiquated engine in the centre, with white labels at top and bottom inscribed "Lynn and" "Fakenham Railway." The remainder of the stamp is filled in with ornamentation. Over this is the black three lined surcharge, "Single—Newspaper—½d." The size of the impression is 44 x 30 mm.

½d., black and red on white. Rect. Perf. 12.

The line was taken over, many years ago, by the

EASTERN AND MIDLANDS RAILWAY

which issued two stamps of exactly similar design to the above, the higher value being surcharged "Two—Newspapers—1d."

½d., black and green (shades) perf. 10½, 12
1d., " " lilac grey " 12
1d., " " red lilac " 11½

2nd issue. 1896. Upper part of band inscribed "Midland and Great Northern," and lower part "Joint Railways."

1d., lilac on white. perf. 11½.
Imperforate copies are known.

2 a. Special issue for Eastern Section. Similar to 1st issue, but lower part of band inscribed "Eastern Section."

½d., black and red on white. p. 10
Imperforate copies are known.

Grain samples.

Horse-shoe band inscribed with name of railway, enclosing a sack of grain and the joint shields of arms. White label at foot, with minute instructions in black: and the whole surcharged, in 5 lines, "Grain samples. One pound or under."

No value. Black and blue on white. p. 11

All the above are rectangular, the impression measuring 30 x 25 mm.

Letter Fee Stamps. (Waterlow type.)

1894. 2d., dark green, green. p. 11.

The earliest impressions are in a very dark shade of green, and are rare, but there has only been one printing.

An issue of Letter Fee stamps was made in Feb. 7th, 1891, in Messrs Waterlow's ordinary type. Postmarked copies are of extreme rarity, though unused and pencil marked specimens have recently become somewhat common.

2d., green, perf. 11½.

The Eastern and Midlands, in its turn, ceased to exist in 1893, becoming part of the system of the

MIDLAND AND GREAT NORTHERN JOINT RAILWAYS.

The stamps issued by the joint companies much resemble those of one of them, the Great Northern.

(To be continued.)

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

By WALTER MORLEY.

(Continued from page 86.)

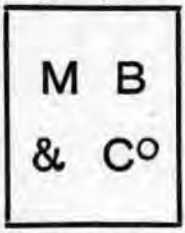
Plate 212.

Plate 157, 163, 170, 175, 202.

Plate 130.

Plate 174.

Plates 201, 137.



Plates 92, 108, 169, 199, 207, 216.

Midland Great Western Railway of Ireland. Plate 176.

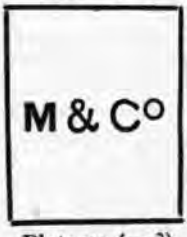


Plate no (— ?)

Plate 157.

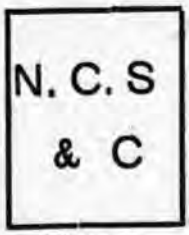


Plate 157.

TELEGRAPH CHRONICLE.

Canada. *Great North Western Telegraph Co.* Mr. W. Kelsey Hall informs us that the following exists :—

1902. Frank, blue, red controls, perf. 12.

Ceylon. Our publisher has found in Roussin's stock the 2 annas, Indian Telegraph, on *blue paper* surcharged "CEYLON".

Mr. A. Rossi Ashton has discovered some new varieties of the provisionals, three of which we illustrate.

12 cents on 25c., green, black surcharge, type 44a.

40 cents on 50c., blue, Type 67 of our publisher's catalogue but with space between "FORTY CENTS" and "40" 18½ mms. instead of 14½ mm., which is the ordinary type.

40 cents on 50c., blue, Type 70a, illustrated in our Jan. 1901 number, but with *double surcharge.*

60 cents on 1 rupee, red brown, black surcharge, Type 81a.

80 cents on 2 rup. 50c., grey, black surcharge, Type 108a.

Type 44a.

Type 81a.

Type 108a.

Mr. Morley has found a copy of the 25c. *Stamp Duty*, the variety surcharged in pairs, "TELE" on one stamp and "GRAPH" on the other with dated cancellation "*March 1882*". The date of issue is given in the London Philatelic Society's work on India and Ceylon as "1884?"

Ecuador. 1892. Our publisher has the 1 sucre, orange brown, a pair imperf between horizontally.

Nicaragua. Our publisher has found the following varieties :—

1891. 5 cent., violet, pair imperf between, vertically.

1892. 2 cent., brown without surcharge **TELEGRAFOS.**
5 cent., marone without surcharge **TELEGRAFOS.**
10 cent., orange without surcharge **TELEGRAFOS.**
10 cent, orange with double surcharge **TELEGRAFOS.**

The 5, 10, 20, 25 cent., and the 5 and 10 pesos exist *imperf.*

1893. 1 cent., blue With inverted surcharge.
2 ,, brown. Without surcharge.
25 ,, yellow. With double surcharge.

Mr. A. E. Lawrence submits some more values of the postage stamps of 1898 surcharged *Telegrafo*, vertically, reading downwards, similarly to the 5c. chronicled last September, though in the latter case the surcharge reads upwards. The surcharge is in black

10 cents, violet
10 ,, red violet
15 ,, ultramarine
20 ,, blue

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Basutoland. In the *S.C.F.* for Nov 22nd, Mr. Pearce chronicles some additional values of the Cape Revenues with surcharge "BASUTOLAND" (18 x 3 mm.) to the two we mentioned last month.

Type with Queen's head. 2/6, ochre.
Type with Figure of Hope. 3d, lilac & green.
6d., ,, violet.
3/-, ,, green.
5/-, ,, black.

Belgium. *Bills, 1884.* Mr Schwabacher has discovered the same two types of the 4 frs. rose (for bills "*payables à l'étranger*") as described in our September no for the 4 frs., pale blue (for bills "*payables en Belgique*"). He has kindly submitted the rose stamps for our inspection.

Bolivia. Our publisher submits some copies of the 5c. *Transacciones*, blue with the surcharge "PROVISORIO—*1898*", in red (1) horizontal (2) vertical, upwards, (3) horizontal, 4 times repeated (4) vertical, upwards, double surcharge. As this surcharge is evidently done with a handstamp, these varieties are of very slender interest. Also the same stamp with the surcharge "S. CRUZ" diagonally, downwards, in thick black Roman caps. (21 x 8 mm.)

Ceylon. *Stamp Duty.* Mr. Morley submits the provisional "25 Cents" on 20 rupees, green, *wmk. Crown & C.C.*

Colombia. *Habilitacion, 1891—92.* Mr. Lawrence has discovered an unknown value of this series.

30 cent., black on yellow

Great Britain. *Admiralty Court, Ireland.* Mr. Pearce has sent us for inspection the first specimen of the Admiralty Court (England) stamps surcharged "IRELAND" which we have seen. The set is catalogued as surcharged in blue, but we find that the specimen before us has the surcharge in *violet* block letters, 20x4 mm. It is perf 14 and cancelled "Jan. 1868."

Chancery Fee Fund, Ireland. The same gentleman submits a copy of the £2, pink, Die A of the first issue, which is queried in the Catalogues.

Land Commission, Ireland. Our publisher submits a copy of the 3d, lilac and brown, with the letter "A" missing from the word "LAND" in the overprint. This variety appears to us to be merely due to a bit of dirt on the plate, as there are distinct traces of the presence of letter.

Petty Sessions, Ireland. Mr. Pearce points out that the overprint on the King's Head unappropriated die, chronicled in July last, is "sage" rather than "brown."

Orange River Colony. Our publisher submits a pair of the 6d., grey surcharged "V.R.I. —6d." with raised stops, one stamp of which has the "V" distant from the "R" quite double the usual distance.

Also the 4d. postage stamp, with MS obliteration or surcharge? "B.D. 28/11/87", the letters "B" "D" and figures "28/11" "87" being disposed in the four angles made by a couple of lines drawn diagonally across the stamp.

Philippine Islands. *Derechos de Firma.* Of Type 306 in the Spanish Catalogue Mr. A. E. Lawrence sends a 2 pesos and M. Albert Baillière informs us of the existence of the other values recorded below, but we have no information as to the dates of issue of these stamps.

20 c. de peso, red	5 pesos, rose
2 pesos, pale brown	5 ,, brown violet

The last named gentleman also informs us that the colour of the 1 peso of 1884 is *grey* and not bistre.

American Occupation Issue: Giro, 1901. Mr. A. E. Lawrence sends the 15 c. peso, blue, not hitherto chronicled.

Porto Rico. Mr. Lawrence submits the following varieties.

Aduanas, 1892. The 50 c. peso GIRO, of 1882 surcharged "ADUANAS—1892-93" in fancy caps, Type 291 in the new Catalogue of Revenues of Spain and Colonies (also illustrated in our journal for April 1901). There are three varieties.

50 c. peso, yellow green, sur. upwards in black
50 ,, green ,, ,, ,,
50 ,, ,, sur. downwards in red.
(M. Albert Baillière also informs us of the last mentioned.)

Also the 5 c. peso with sur. *downwards.*

Mr. Lawrence points out that in all the varieties of these stamps known the "paraphe" under the lettering is part of the surcharge, a fact which has been hitherto unnoticed.

Facturas ó Polizas de Cabotaje, 1892. The "Sello" stamp of 1892-93 (Type 92 in the Spanish Catalogue) with inscription in colour of stamp above top margin.

5 c. de peso, lilac

Primera Papeleta de Salida, 1892. Type as above.

5 c. de peso, carmine-lake

Recibos y Cuentas, 1891.

5 c. de peso, green, pin perf. 7-9½

Mr. Lawrence submits pairs of the 5 c. de peso, blue, of 1881 and the 5 c. de peso, claret, of 1882 each accompanied by a half stamp of the same value, apparently to make up a rate of 12½ c. de peso.

Queensland. Mr. A. E. Lawrence has made the highly interesting discovery that there are varieties in type of some of the values of the first issue of this country. He sends two specimens of the 1/-, green which show the undermentioned easily recognisable distinctions.

Type 1.	Type 2.
(1) Middle ornament of diadem under centre of the small crown at top of oval frame with inscription "QUEENSLAND STAMP DUTY."	(1) Middle ornament of diadem to left of centre of the small crown.
(2) Left shoulder of Queen touches oval opposite the end of the dash after the word "DUTY."	(2) Left shoulder of Queen touches oval just about half way between the "Y" of "DUTY" and the dash after this word.
(3) Right shoulder of Queen touches oval opposite to the end of the letter "U" of Queensland.	(3) Right shoulder of Queen touches oval opposite to the middle of the first letter "E" of "QUEENSLAND."
(4) Face narrow.	(4) Face apparently broader—perhaps due to absence of shading.

There do not appear to be any differences, except due to inking, in the frames enclosing the bust of the Queen.

South Australia. *Duty Stamp.* Messrs. P. L. Pemberton and Co. have shown us two values of a new series for Revenue purposes. Long rect. with King's Head to right in oval band lettered "DUTY STAMP" Name above and value below. The central oval aud value are in the second colour. Wmk. Crown and S. A. Perf. 11½.

1d., bright violet and blue green
1/-, red ,, ,,

Switzerland. M. Langlois submits specimens of the new issues recorded below.

Bern. Schulsparkasse. Bee in centre, with value in large white figures on label above. "SCHULSPARKASSE—BERN" on straight label below. Wmk. "S". Perf. 12½ x 10.

10 cent., dark red

Lucerne, 1901. The usual type with new date. Wmk. Arms. Perf. 14.

5c, orange,	value brown,	E.	8. 01.
10c., grey,	,, ,,	E.	9. 01.
20c., green	,, ,,	E.	12. 01.
40c., ochre	,, ,,	E	12. 01.

Also issues for Neuchatel, Schwyz and Vaud which we are compelled to hold over till next month.

Uganda Protectorate. Postage stamps, wmk. Crown and CC. surcharged **"Inland Revenue"** (24 mm).

1 rupee, blue
5 ,, brown

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Uruguay, 64.

Victoria, 32, 48.
Virginia State, 67*, 75.
Vitebsk (Russia), 32.

Wadhwan State, 64*.
Warsaw, 32.

Zanzibar, 8.

UN. USED.
s. d. s. d.

ENTRE RIOS.

DOCUMENTS

Type 109.

1877. Arms in circular band, lettered PROVINCIA DE ENTRE RIOS. Date on label above and value below. Imperf. Type 109.

1. 1 cent., blue
2. 8 ,, ,, ...
3. 12 ,, green ...
4. 16 ,, bistre ...
5. 20 ,, red ...
6. 24 ,, violet ...
7. 1 (p.) fte., green & orange
8. 3 ,, bistre & green
9. 4 ,, blue & carmine
10. 6 ,, red & bistre
11. 8 ,, red & violet
12. 10 ,, red & blue

Do. Perf. 12.

13. 8 cent., blue ...
14. 12 ,, green ...
15. 16 ,, bistre ...
16. 20 ,, red ...
17. 24 ,, violet ...
18. 1 (p.) fte., gr'n & or'ge
19. 3 ,, bistre & green 10 0
20. 4 ,, blue & carmine
21. 6 ,, red & bistre
22. 9 ,, red & violet
23. 10 ,, red & blue

Error: Wlth figure "1" in angles and "FUERTE" for "FUERTES."

24. 3 (pesos) ftes., bistre & green

March (?) 1867. Change of colour. Imperf.

25. 24 cent., green

Do. Perf. 12

26. 24 cent., green

Error (?): Lettered "FUERTES" instead of "CENTAVOS."

27. 24 (pesos) fuertes, green 4 0

1878. Same type as last, except the date. Imperf.

28. 8 cent., blue
29. 24 ,, green ... 4 0
30. 1 (peso) fte., green & orange
31. 4 ,, blue & red
32. 6 ,, red & bistre
33. 8 ,, red & violet
34. 10 ,, red & blue

Error (?):

35 8 (pesos) ftes., red & blue

UN. USED.
s. d. s. d.

Do. Perf. 12.

36. 8 cent., blue ...
37. 12 ,, green ...
38. 16 ,, bistre ...
39. 20 ,, red ...
40. 24 ,, violet ... 5 0
41. 1 (peso) fte., green & or'ge
42. 3 ,, bistre & green
43. 4 ,, blue & carmine
44. 6 ,, red & bistre
45. 8 ,, red & violet
46. 10 ,, red & blue...

Errors (?):

47. 24 cent., green ...
48. 8 (pesos) ftes., red & blue.

Type 110.

1879. Arms in circular band as last, value in words above and below. No date. Perf. 12½. Type 110.

49. 10 cent., yellow green
50. 20 ,, blue ...
51. 50 ,, red ...
52. 1 (p.) fte., red & mauve
53. 3 ,, red br'n & gr'n
54. 4 ,, blue & carmine
55. 5 ,, green & blue
56. 6 ,, or'ge yel'w & mauve
57. 10 ,, red & green

1880. Arms in centre, with name above and value below. Control nos., on label above on the values in centavos, and below on values in pesos. Perf 12½. Types 111 and 112.

58 10 cent. ftes., bistre br'n 5 0
59. 20 ,, green ...
60. 30 ,, vermilion
61. 40 ,, bistre
62 50 ,, green ...
63. 60 ,, blue ...
64. 70 ,, vermilion
65. 80 ,, lilac ...
66. 90 ,, blue ...
67. 1 peso fte., green ...
68. 2 ,, blue ... 7 6
69. 3 ,, bistre ...
70. 4 ,, green ...
71. 5 ,, bistre brown
72. 6 ,, vermilion
73. 7 ,, blue ...
74. 8 ,, orange
75. 9 ,, vermilion
76. 10 ,, violet ...
77. 15 ,, brown
78. 20 ,, blue ...
79. 25 ,, vermilion

	UN. s. d.	USED. s. d.

Type 111.

Type 112.

80. 30 pesos ftes, violet
81. 40 ,, green ...
82. 50 ,, vermilion
Do Control no. in small type
83. 2 pesos ftes., blue ...

Type 113.

1889 Arms in oval. Name on band above oval and value below. Perf. 12½. Type 113

84. 5 cent., pale brown 1 6
85. 30 ,, blue ... 5 0

Do. Perf. 12

86. 30 cent, blue ...

Do. Surcharged with control nos. varying in size on the different values, in black, horizontally. Perf. 12½.

87 5 cent., pale brown
88. 5 ,, vermilion ...
89. 10 ,, green ...
90. 10 ,, rose ...
91. 10 ,, orange ...
92. 20 ,, brown ...
93. 30 ,, blue ...
94. 50 ,, red ... 3 6

	UN. s. d.	USED. s. d.

Do. do. Perf. 11

95. 50 cent., red ...

Do. Surcharged with control nos., in black, vertically, reading downwards. Perf. 12½.

96. 20 cent., yel'w grey ...

Do. do. Perf. 12

97. 30 cent., ultramarine
98. 50 ,, rose ... 1 6

Do. do Perf 11

99. 10 cent., rose. ...

Do. Surcharged with control no. in black vertically, reading upwards. Perf. 12

100. 50 cent., rose 2 6

Type 114.

Type 115.

1890. Arms in centre, with name above and value below. Control nos. in large red figures on label above. Perf 12. Types 114 and 115

101. 10 cent. nac., pale blue 2 6
102. 20 ,, rose ...
103. 50 ,, lilac br'n
104. 1 peso nac., lilac ...
105 2 ,, yellow
106. 5 ,, blue green.

1891. Shield with Arms in centre. Figures of value at sides and lower angles. Control nos. in large figures on label above. in red on the values in centavos and in green on the values in pesos. Perf. 12. Type 116

107. 5 cent., rose ... 1 0
108. 20 ,, ,, ...
109. 30 ,, ,, ...
110. 50 ,, ,, ...
111. 1 peso pale green ...
112. 2 ,, ,, ...
113. 5 ,, ,, ...

		UN. s. d.	USED. s. d.
114.	10 pesos, pale green		7 6
115.	20 ,, ,, ...		
116.	50 ,, ,, ...		

Type 116.

Type 117.

1891. Arms in oblong oval inscribed with name, value below. Perf. 11½. Type 117.

117. 20 cents., yellow-green

1891. Same type as 1891 issue. Perf. 12. Type 116 (but without top label for control numbers).

118. 1 peso, pale blue ... 1 0

Variety: Imperf.

119. 1 peso, pale blue ...

Do. Surcharged horizontally with control no. in black. Perf. 12.

120. 1 peso, pale blue ...
121. 2 ,, yellow ...
122. 3 ,, rose ...

Date? Same type as 1891 issue. Perf 11. Type 116.

123. 1 peso, dark grey ...

Do. Surcharged horizontally with control no. in black. Perf. 11.

124. 1 peso, dark grey ...

Type 118.

		UN. s. d.	USED. s. d.

Date? Type similar to issue of 1890. Perf. 12. Type 118.

125. 10 cent., pale blue ...
126. 20 ,, pale green
127. 50 ,, brownish-grey

1898. Type No. 5, but engraved. Perf. 11½.

128. 5 cent., brown ...

Type 119.

1899. Type similar to last. Surcharged horizontally with control no. in black. Perf. 11½. Type 119.

129. 5 cent., brown ... 0 6 0 6
130. 75 ,, blue ...
131. 1 peso, green ...

Type 120.

IMPUESTO DE TABLADA.

(Tax on flax, hair and feathers.)

1891. Arms on shield. Inscriptions above and value below. Surcharged with control no. in black horizontally. Perf. 12. Type 120.

132.	1 cent., rose ...		0 9
133.	2 ,, yellow ...		1 6
134.	5 ,, pale green		1 6
135.	10 ,, pale blue ...		1 0
136.	50 ,, vermilion ...		1 6
137.	75 ,, grey ...		
138.	1 peso, pearl grey ...		1 0
139.	1.50 ,, bistre ...		1 6
140.	2 ,, claret ...		1 6
141.	5 ,, ultramarine		
142.	10 ,, blue-green		4 0
143.	20 ,, pale red-br'n		7 6
144.	50 ,, bistre ...		5 0

Variety: Imperf and without surcharge of control no.

145. 2 cent., yellow ...

1893. Type as last. Surcharged with control no. in black horizontally. Perf. 12.

146.	1 cent., red ...		
147.	2 ,, green ...		
148.	5 ,, brown ...		0 9
149.	10 ,, brown ...		0 9
150.	50 ,, red ...		
151.	75 ,, brown ...		1 0

		UN. s. d.	USED. s. d.
152.	1 peso, ultramarine		1 0
153.	1.50 ,, yellow-gr'n		2 6
154.	2 ,, pale red ...		1 6
155.	5 ,, blue ...		
156.	20 ,, green ...		5 0
157.	50 ,, ? ...		

1896. Type as last. Surcharged with control no. in black horizontally. Perf. 12.

158.	1 cent., dark red brown		0 4
159.	2 ,, orange ...		
160.	5 ,, vermilion ...		0 4
161.	10 ,, blue-green		0 4
162.	50 ,, brown ...		
162a.	50 ,, pale reddish-br'n		0 9
163.	75 ,, grey ...		
164.	1 peso, buff ...		
165.	1.50,, blue green		
166.	2 ,, pale blue		
167.	5 ,, grey brown		2 0
168.	20 ,, brown ...		
169.	50 ,, green ...		

Do. Without surcharge of control no.

170.	5 cent, vermilion ...		
171.	10 ,, blue green		
172.	2 pesos, pale blue ...		
173.	5 ,, grey brown		
174.	20 ,, brown ...		
175.	50 ,, green ...		

Varieties: Imperf. Without surcharge of control no.

176.	5 cent., vermilion ...	5 0	
177.	10 ,, blue green		

1898. Type as last, but with no figures of value in upper angles. Perf. 12.

178.	2 cent., brown ...		
179.	5 ,, rose-carmine		
180.	10 ,, pale green		

Type 121.

1898. Arms in oval. Inscription on scroll above, value below. Control no. in black on blank label at base. Perf 11½. Type 121.

181.	1 peso, blue ...		
182.	1.50,, green ...		
183.	2 ,, orange ...		
184.	5 ,, carmine ...		

		UN. s. d.	USED. s. d.

OFICINA QUIMICA.

1892? Arms in circle in centre of a rect., 157 x 30 mm. Value in figures at each end. Control no. surcharged vertically in black, reading upwards, on the left hand figure of value except on the 12c., on which it is in red, and on the ½c, it reads downwards on the right hand figure. Imperf.

185.	½ cent., br'n & gr'n		
186.	1 ,, ,, ...		
187.	2 ,, ,, ...		
188	3 ,, ,, ...		
189	5 ,, ,, ...		
190.	8 ,, ,, ...		
191.	10 ,, ,, ...		
192.	12 ,, orange & gr'n		
193.	15 ,, brown & gr'n		
194.	20 ,, ,, ...		
195.	30 ,, ,, ...		
196.	50 ,, ,, ...		

1892. Rect., 202 x 71 mm. Arms to left in circle, value below. Value above and below and in the middle of the frame and in large figures in the centre.

197.	20 cent., green & red		
198.	20 ,, brown & green		
199.	25 ,, red & blue		
200.	25 ,, green & red		
201.	30 ,, brown & green		
202.	30 ,, red & blue		
203.	40 ,, br'n & green		
204.	50 ,, ,, ...		

Date? Rect., 200 x 74 mm. Arms to left, inscriptions in centre, value above and below in the frame and in the central rectangle. Groundwork of a bistre burelé. Control no in black.

205.	30 cent., violet ...		

Date? Rect., 45 x 107 mm. Arms and value in centre, inscriptions at sides. Control no. in black. Perf. 12.

206.	10 cent., brown ...		
207.	20 ,, brown ...		
208.	30 ,, blue ...		
209.	40 ,, blue ...		
210.	50 ,, brown ...		

Date? Rect., 110 x 40 mm. Arms and value in centre, inscriptions at sides. Control no. in black. Perf. 12.

211.	20 cent., pale brown		

Date? Rect., 106 x 44 mm. Arms and value in centre, enclosed between two ornamental columns, on the bases of which are the figures of value. Inscriptions at sides. Control no. in black. Perf. 11½.

212.	20 cent., red ...		
213.	25 ,, brown ...		
214.	50 ,, blue ...		

1894 Rect., 57 x 21 mm. Arms in centre, value in figures on each side. Control no. in black. Perf. 12.

215.	0,005 c., blue. Series A.		
216.	0,005 ,, ,, ,, B.		
217.	0,005 ,, ,, ,, C.		

					UN. s. d.	USED. s. d.
218.	0,005 c., blue.	Series	D.			
219.	0,005 ,, ,,	,,	E.		1 0	
220.	½ ,, ,,	,,	A.			
221.	½ ,, ,,	,,	B.			
222.	½ ,, ,,	,,	C.			
223.	½ ,, ,,	,,	D.			
224.	½ ,, ,,	,,	E.			
225.	½ ,, verm'n	,,	A.			
226.	½ ,, ,,	,,	B.			
227.	½ ,, ,,	,,	C.			
228.	½ ,, ,,	,,	D.			
229.	½ ,, ,,	,,	E.			
230.	0.01 ,, brown	,,	A.			
231.	0,01 ,, ,,	,,	B.			
232.	0,01 ,, ,,	,,	C.			
233.	0,01 ,, ,,	,,	D.			
234.	0,01 ,, ,,	,,	E.			
235.	0,01 ,, ,,	,,	F.			
236.	0,01 ,, ,,	,,	G.			
237.	0,01 ,, ,,	,,	H			
238.	0,01 ,, verm'n	,,	A.			
239.	0.01 ,, ,,	,,	B.			
240.	0,01 ,, ,,	,,	C.			0 2
241.	0,01 ,, ,,	,,	D.			0 6
242.	0,01 ,, ,,	,,	E.			
243.	0,01 ,, green	,,	A.			
244.	0,01 ,, ,,	,,	B.			
245.	0,01 ,, ,,	,,	C.			
246.	0,01 ,, ,,	,,	D.			
247.	0,01 ,, ,,	,,	E.			
248.	0,02 ,, d'k gr'n	,,	A.			
249.	0,02 ,, ,,	,,	B.			
250.	0,02 ,, ,,	,,	C.			
251.	0,02 ,, ,,	,,	D.			
252.	0,02 ,, ,,	,,	E.			
253.	0,02 ,, brown	,,	A.			
254.	0,02 ,, ,,	,,	B.			
255.	0,02 ,, ,,	,,	C.			
256.	0,02 ,, ,,	,,	D.		0 9	
257.	0,02 ,, ,,	,,	E.		0 4	
258.	0,03 ,, blue gr'n	,,	A.			
259.	0,03 ,, ,,	,,	B.			
260.	0,03 ,, ,,	,,	C.			
261.	0 03 ,, ,,	,,	D.			
262.	0,03 ,, ,,	,,	E.			
263.	0,05 ,, verm'n	,,	A.			
264.	0,05 ,, ,,	,,	B.			
265.	0,05 ,, ,,	,,	C.			
266.	0,05 ,, ,,	,,	D.			
267.	0,05 ,, ,,	,,	E.			
268.	0,05 ,, green	,,	A.			
269.	0,05 ,, ,,	,,	B.			
270.	0,05 ,, ,,	,,	C			
271.	0,05 ,, ,,	,,	D.			
272.	0,05 ,, ,,	,,	E.		0 9	
273.	0,05 ,, blue	,,	A.			
274.	0,05 ,, ,,	,,	B.			
275.	0,05 ,, ,,	,,	C.			
276.	0,05 ,, ,,	,,	D.			
277.	0,05 ,, ,,	,,	E.			
278.	0,10 ,, mauve	,,	A.			
279.	0,10 ,, ,,	,,	B.			
280.	0,10 ,, ,,	,,	C.			
281.	0,10 ,, ,,	,,	D.			
282.	0,10 ,, ,,	,,	E.			

Errors: With another stamp printed in *brown* on the back.

283.	0,10 c., mauve.	Series	A.		7 6	
284.	0,10 ,, ,,	,,	B.			

Control no. rectified by the surcharge of additional figures over the incorrect one.

285.[1] 0,02 c., brown. Series E.

Date? Do., but without serial letter.

286. 0,08 c., pale yellow green.

Date? Similar shape. Arms in right in oval surrounded by a wreath of leaves. Value and series on left. Control in black in centre, with inscriptions above and below. Perf. 11½.

287. 1 c., red. Series ?
288. 3 ,, d'k gr'n. ,, A
289. 5 ,, br't blue ,, C.

JUJUY.

DOCUMENTS.

Type 122.

1889? Arms in circular band, inscribed with name, and broken in lower right corner by figure of value in small oval, placed obliquely; surrounded by leaves and CENTAVOS on scroll below. Perf. 11½. Type 122.

1. 5 cent., brown ...
2. 10 ,, blue ...
3. 25 ,, yellow-ochre
4. 50 ,, green ...
5. 1 peso, vermilion ...
6. 2 ,, olive green
7. 5 ,, green ...
8. 10 ,, grey blue ...

TESORERIA.

Type 123.

		UN. s. d.	USED. s. d.
152.	1 peso, ultramarine		1 0
153.	1.50 ,, yellow-gr'n		2 6
154.	2 ,, pale red ...		1 6
155.	5 ,, blue ...		
156.	20 ,, green ...		5 0
157.	50 ,, ? ...		

1896. Type as last Surcharged with control no. in black horizontally. Perf. 12.

158.	1 cent., dark red brown		0 4
159.	2 ,, orange ...		
160.	5 ,, vermilion ...		0 4
161.	10 ,, blue-green		0 4
162.	50 ,, brown ...		
162a.	50 ,, pale reddish-br'n		0 9
163.	75 ,, grey ...		
164.	1 peso, buff ...		
165.	1.50 ,, blue green		
166.	2 ,, pale blue		
167.	5 ,, grey brown		2 0
168.	20 ,, brown ...		
169.	50 ,, green ...		

Do. Without surcharge of control no.

170.	5 cent, vermilion ...		
171.	10 ,, blue green		
172.	2 pesos, pale blue ...		
173.	5 ,, grey brown		
174.	20 ,, brown ...		
175.	50 ,, green ...		

Varieties: Imperf. Without surcharge of control no.

176.	5 cent., vermilion ...	5 0	
177.	10 ,, blue green		

1898. Type as last, but with no figures of value in upper angles. Perf. 12.

178.	2 cent., brown ...		
179.	5 ,, rose-carmine		
180.	10 ,, pale green		

Type 121.

1898. Arms in oval. Inscription on scroll above, value below. Control no. in black on blank label at base. Perf 11½. Type 121.

181.	1 peso, blue ...		
182.	1.50,, green ...		
183.	2 ,, orange ...		
184.	5 ,, carmine ...		

		UN. s. d.	USED. s. d.

OFICINA QUIMICA.

1892 ? Arms in circle in centre of a rect., 157 x 30 mm. Value in figures at each end. Control no. surcharged vertically in black, reading upwards, on the left hand figure of value except on the 12c., on which it is in red, and on the ½c, it reads downwards on the right hand figure. Imperf.

185.	½ cent., br'n & gr'n		
186.	1 ,, ,, ...		
187.	2 ,, ,, ...		
188	3 ,, ,, ...		
189	5 ,, ,, ...		
190.	8 ,, ,, ...		
191.	10 ,, ,, ...		
192.	12 ,, orange & gr'n		
193.	15 ,, brown & gr'n		
194.	20 ,, ,, ...		
195.	30 ,, ,, ...		
196.	50 ,, ,, ...		

1892. Rect., 202 x 71 mm. Arms to left in circle, value below. Value above and below and in the middle of the frame and in large figures in the centre.

197.	20 cent., green & red		
198.	20 ,, brown & green		
199.	25 ,, red & blue		
200.	25 ,, green & red		
201.	30 ,, brown & green		
202.	30 ,, red & blue		
203.	40 ,, br'n & green		
204.	50 ,, ,, ...		

Date ? Rect., 200 x 74 mm. Arms to left, inscriptions in centre, value above and below in the frame and in the central rectangle. Groundwork of a bistre burelé. Control no in black.

205.	30 cent., violet ...		

Date ? Rect., 45 x 107 mm. Arms and value in centre, inscriptions at sides. Control no. in black. Perf. 12.

206.	10 cent., brown ...		
207.	20 ,, brown ...		
208.	30 ,, blue ...		
209.	40 ,, blue ...		
210.	50 ,, brown ...		

Date ? Rect., 110 x 40 mm. Arms and value in centre, inscriptions at sides. Control no. in black. Perf. 12.

211.	20 cent., pale brown		

Date ? Rect., 106 x 44 mm. Arms and value in centre, enclosed between two ornamental columns, on the bases of which are the figures of value. Inscriptions at sides. Control no. in black. Perf. 11½.

212.	20 cent., red ...		
213.	25 ,, brown ...		
214.	50 ,, blue ...		

1894 Rect., 57 x 21 mm. Arms in centre, value in figures on each side. Control no. in black. Perf. 12.

215.	0,005 c., blue. Series A.		
216.	0,005 ,, ,, ,, B.		
217.	0,005 ,, ,, ,, C.		

		UN. s. d.	USED. s. d.
218.	0,005 c., blue. Series D.		
219.	0,005 ,, ,, ,, E.	1 0	
220.	½ ,, ,, ,, A.		
221.	½ ,, ,, ,, B.		
222.	½ ,, ,, ,, C.		
223.	½ ,, ,, ,, D.		
224.	½ ,, ,, ,, E.		
225.	½ ,, verm'n ,, A.		
226.	½ ,, ,, ,, B.		
227.	½ ,, ,, ,, C.		
228.	½ ,, ,, ,, D.		
229.	½ ,, ,, ,, E.		
230.	0.01 ,, brown ,, A.		
231.	0,01 ,, ,, ,, B.		
232.	0,01 ,, ,, ,, C.		
233.	0,01 ,, ,, ,, D.		
234.	0,01 ,, ,, ,, E.		
235.	0,01 ,, ,, ,, F.		
236.	0,01 ,, ,, ,, G.		
237.	0,01 ,, ,, ,, H		
238.	0,01 ,, verm'n ,, A.		
239.	0,01 ,, ,, ,, B.		
240.	0,01 ,, ,, ,, C.		0 2
241.	0,01 ,, ,, ,, D.		0 6
242.	0,01 ,, ,, ,, E.		
243.	0,01 ,, green ,, A.		
244.	0,01 ,, ,, ,, B.		
245.	0,01 ,, ,, ,, C.		
246.	0,01 ,, ,, ,, D.		
247.	0,01 ,, ,, ,, E.		
248.	0,02 ,, d'k gr'n ,, A.		
249.	0,02 ,, ,, ,, B.		
250.	0,02 ,, ,, ,, C.		
251.	0,02 ,, ,, ,, D.		
252.	0,02 ,, ,, ,, E.		
253.	0,02 ,, brown ,, A.		
254.	0,02 ,, ,, ,, B.		
255.	0,02 ,, ,, ,, C.		
256.	0,02 ,, ,, ,, D.		0 9
257.	0,02 ,, ,, ,, E.		0 4
258.	0,03 ,, blue gr'n ,, A.		
259.	0,03 ,, ,, ,, B.		
260.	0,03 ,, ,, ,, C.		
261.	0 03 ,, ,, ,, D.		
262.	0,03 ,, ,, ,, E.		
263.	0,05 ,, verm'n ,, A.		
264.	0,05 ,, ,, ,, B.		
265.	0,05 ,, ,, ,, C.		
266.	0,05 ,, ,, ,, D.		
267.	0,05 ,, ,, ,, E.		
268.	0,05 ,, green ,, A.		
269.	0,05 ,, ,, ,, B.		
270.	0,05 ,, ,, ,, C		
271.	0,05 ,, ,, ,, D.		
272.	0,05 ,, ,, ,, E.		0 9
273.	0,05 ,, blue ,, A.		
274.	0,05 ,, ,, ,, B.		
275.	0,05 ,, ,, ,, C.		
276.	0,05 ,, ,, ,, D.		
277.	0,05 ,, ,, ,, E.		
278.	0,10 ,, mauve ,, A.		
279.	0,10 ,, ,, ,, B.		
280.	0,10 ,, ,, ,, C.		
281.	0,10 ,, ,, ,, D.		
282.	0,10 ,, ,, ,, E.		

Errors: With another stamp printed in *brown* on the back.

283.	0,10 c., mauve. Series A.	7 6	
284.	0,10 ,, ,, ,, B.		

		UN. s. d.	USED. s. d.

Control no. rectified by the surcharge of additional figures over the incorrect one.

285.	0,02 c., brown. Series E.		

Date ? Do., but without serial letter.

286.	0,08 c., pale yellow green.		

Date ? Similar shape. Arms in right in oval surrounded by a wreath of leaves. Value and series on left. Control in black in centre, with inscriptions above and below. Perf. 11½.

287.	1 c., red. Series ?		
288.	3 ,, d'k gr'n. ,, A		
289.	5 ,, br't blue ,, C.		

JUJUY.

DOCUMENTS.

Type 122.

1889 ? Arms in circular band, inscribed with name, and broken in lower right corner by figure of value in small oval, placed obliquely; surrounded by leaves and CENTAVOS on scroll below. Perf. 11½. Type 122.

1.	5 cent., brown ...		
2.	10 ,, blue ...		
3.	25 ,, yellow-ochre		
4.	50 ,, green ...		
5.	1 peso, vermilion ...		
6.	2 ,, olive green		
7.	5 ,, green ...		
8.	10 ,, grey blue ...		

TESORERIA.

Type 123.

	UN. s. d.	USED. s. d.
1894. Arms in oval band with inscription. Figures of value in angles. Wove paper. Perf. 12. Type 123.		
9. 25 cent., aniline red		2 6
Do. On laid paper.		
10. 50 cent., blue ...	5 0	
Do. Imperf.		
11. 25 cent., aniline red		
12. 50 ,, blue ...		

LA RIOJA.

Type 124.

1889. Arms in circular band, value below. Perf. 11½. Type 124.		
1. 5 c. nac., vermilion	1 6	
2. 10 ,, green ...	2 6	
3. 15 ,, brown ...		
4. 20 ,, blue ...		
5. 25 ,, blue ...		
6. 40 ,, orange ...		
Do. Imperf.		
7. 5 c. nac., vermilion	2 6	
8. 20 ,, blue ...		

Type 125.

Date? Inscription and value in oval, surrounded by ornamental frame of foliage.* Laid pelure paper. Imperf. Type 125.		
9. 5 cent., black ...		
10. 10 ,, ,, ...		
11. 15 ,, ,, ...		
12. 20 ,, ,, ...		
13. 25 ,, ,, ...		
14. 50 ,, ,, ...		
Date? Same type. Thick white wove paper. Imperf.		
15. 25 cent., red brown		
16. 50 ,, ,, ...		
Date? Same type, &c., as last. Colours changed.		
17. 25 cent., mauve ...		
18. 50 ,, vermilion ...		

* Some or all of the values appear on the same sheet, since we have seen an unsevered strip of four the first stamp of which was 15c., the second 10c., and the remaining two 5c.

MENDOZA.

LEY DE SELLOS.

1885. Arms in circular band inscribed with name, figure of value below. LEY DE SELLOS on label at base. Perf. 12. Type similar to No. 126.		
1. 25 cent., pearl grey		
2. 1 peso, brown ...		
3. 2 ,, orange yellow		
4. 5 ,, red ...		
5. 10 ,, black ...		
6. 20 ,, yellow ...		

Type 126.

1886. Arms in circular band inscribed with name, figure of value below. LEY DE SELLOS on label at base. Perf. 11½. Type 126.		
7. 5 cent., orange ...		
8. 10 ,, blue ...		
9. 15 ,, green ...	7 6	
10. 20 ,, brown ...		
11. 25 ,, vermilion		
12. 50 ,, blue ...		
13. 50 ,, brown ...		
14. 1 peso, vermilion ...		
15. 2 ,, violet ...		
16. 5 ,, brown ...		
17. 20 ,, bistre ...		
18. 50 ,, pale yellow		

Type 127.

1887. Similar type, but lettering larger. Perf. 11½. Type 127.		
19. 5 cent., dull blue ...	4 0	
20. 20 ,, yellow ...		
21. 25 ,, vermilion ...		
22. 1 peso, yellow green		
23. 2 ,, pale mauve		
24. 5 ,, red brown ...		
25. 10 ,, pale ultramarine		

UN. USED.
s. d. s. d.

Type 128.

1888. Arms in centre, figures of value in circles in corners, separated by the word CENTAVOS or PESOS. Perf 11½. Type 128.

26. 5 cent., blue ...
27. 20 ,, orange ...
28. 50 ,, brown ...
29. 1 peso, bright green
30. 2 ,, violet ...
31. 20 ,, brown ...

Varieties: the word CENTAVOS on left reads downwards.

32. 20 cent., orange ...
33. 50 ,, brown ...

Type 129.

1889. Arms in centre, in lozenge shaped frame. Figure of value at middle angles. Perf. 11½. Type 129.

34. 5 cent., blue ...
35. 25 ,, rose ...
36. 50 ,, greenish blue 10 0
37. 2 pesos, rose ...
38. 5 ,, brown ...

Type 130.

1890. Arms in circular band in centre. LEY DE SELLOS above, value below. Perf. 11½. Type 130.

UN. USED.
s. d. s. d.

39. 5 cent., blue ...
40. 10 ,, orange ...
41. 20 ,, red ...
42. 25 ,, dark green
43. 50 ,, lilac ...
44. 1 peso., brown ...
45. 2 ,, olive ...
46. 5 ,, deep purple
47. 10 ,, orange ...
48. 20 ,, brownish yellow

1895. Type of 1886, but lettering larger and figures of value smaller. Perf. 11½

49. 5 cent., blue ... 1 0
50. 5 ,, bright blue
51. 20 ,, blue ...
52. 25 ,, grey ...
53. 30 ,, vermilion ...
54. 50 ,, green ...
55. 75 ,, red violet ...
56. 1 pesos, (*sic.*) br'n ...
57. 2 ,, orange 5 0
58. 5 ,, carmine 10 0
59. 10 ,, bronze green
60. 20 ,, yellow

Variety: lettered PESO instead of PESOS.

61. 1 peso, brown ... 2 6

1896. Type as last, but surcharged "ADICIONAL" in red. Perf. 11½.

62. 5 cent., blue ...
63. 20 ,, ,, ...
64. 25 ,, grey ...
65. 50 ,, green ...
66. 75 ,, red violet ...
67. 2 pesos, orange ...

Do. surcharged "ADICIONAL" in violet.

68. 5 cent., blue ...
69. 50 ,, green ...

1896. Similar type to issue of 1895, but larger stamps. Perf. 11½.

70. 5 cent., emerald green
71. 10 ,, bright blue
72. 20 ,, vermilion ...
73. 25 ,, green ...
74. 50 ,, purple brown 3 0
75. 1 peso, violet ...

Type 131.

1897. Value in figures and letters within rect., name on upper label. Date in lozenge in upper left corner below upper label. LEY DE SELLOS on band to right of lozenge. Perf. 11½. Type 131.

76. 5 cent., pale yellow br'n 0 9 0 9
77. 10 ,, carmine ...
78. 20 ,, emerald green
79. 25 ,, dark blue ...
80. 30 ,, violet ...
81. 50 ,, dark green
82. 75 ,, brown ...

		UN. s. d.	USED. s. d.
1898.	Type as last, except date. Perf. 11½.		
83.	5 cent., blue ...		
84.	5 ,, bright blue		0 9
85.	10 ,, orange ...		
86.	20 ,, mauve ...		
87.	25 ,, dark green		3 0
88.	30 ,, vermilion ...		
89.	50 ,, brown ...		
90.	75 ,, ultramarine		
1899.	Type as last, except date, for the values in centavos. Values in pesos, large rect., Arms in centre, value in figures above and below, and other inscriptions within rect. Perf. 11½.		
91.	5 cent., vermilion ...		
92.	10 ,, blue ...		
93.	20 ,, black ...		
94.	25 ,, yellow ...		
95.	30 ,, brown ...		
96.	50 ,, yellow green		
97.	75 ,, dark green		
98.	1 peso, blue ...		
99.	2 ,, red ...		
100.	4 ,, green ...		
101.	5 ,, ? ...		
102.	10 ,, emerald green		
1900.	Type as last, except date. Perf. 11½.		
103.	25 cent., violet ...		
104.	50 ,, orange ...		
105.	75 ,, olive yellow		
106.	1 peso, violet ...		
107.	5 ,, brown ...		

PATENTE DE ABOGADOS.

(*Barrister's Patent.*)

1885. Type similar to No. 132, but with inscription PATENTE DE ABOGADOS on scroll above. Perf. 11½.

108. 40 cent., green ...

PATENTE DE ESCRIBANOS.

(*Notary's Patent.*)

1885. Type similar to No. 132, except inscription on scroll above. Perf. 11½.

109. 50 cent., blue ...

Type 132.

PATENTE DE PROCURADORES.

(*Solicitor's Patent.*)

1885. Type of 1885 LEY DE SELLOS issue, with scroll above lettered PATENTE DE PROCURADORES. Perf. 11½. Type 132.

110. 30 cent., red ...
111. 60 ,, bistre ...

		UN. s. d.	USED s. d.

SALTA.

DOCUMENTS.

Type 133.

1891. Head on six rayed star in centre of circular band inscribed with name. Value above and MULTA on label below. Perf. 12. Type 133.

1. 1 cent. nac., red ...
2. 5 ,, brown
3. 20 ,, green ...
4. 50 ,, pale blue

Type 134.

1891. Head on six rayed star in centre of circular band inscribed with name. Figures of value in circles in the four corners. Perf. 12. Type 134.

5. 5 cent. nac., brown
6. 6 ,, red violet 10 0
7. 6 ,, rose ...
8. 10 ,, yellow
9. 20 ,, yellow green
10. 50 ,, dark blue

Date? Same type as last, but the words LEY DE SELLOS added to central circular band. Perf. 11½.

11. 10 cent. nac., red
12. 25 ,, dark blue 7 6
13. 50 ,, green 15 0
14. 75 ,, purple brown
15. 1 peso nac., grey brown

Type 135.

		UN. s. d.	USED. s. d.

LEY DE PATENTES.

1891. Value in figures in centre of circular band inscribed with name and LEY DE PATENTES. Six-rayed star and head in circles in four corners. Perf. 11½. Type 135.

16.	20 cent. nac., blue	...		
17.	50	,,	rose ...	
17a.	50	,,	dark green	

SAN JUAN.

LEY DE SELLOS.

Type 136.

1886. Arms within oval band, inscribed with name and LEY DE SELLOS. Figures of value in circle below. Perf. 11½. Type 136.

1.	0,05 cent., pale purple			
2.	0,20	,,	rose ...	
3.	0,20	,,	emerald green	
4.	0,40	,,	slate ...	2 6
5.	0,60	,,	bistre ...	
6.	0,80	,,	rose ...	
7.	0,80	,,	yellow green	
8.	1 peso, red brown			
9.	1.50	,,	yellow brown	
10.	2	,,	dark green	
11.	2.50	,,	violet ...	
12.	5	,,	yellow ...	
13.	7	,,	brown ...	
14.	8	,,	vermilion	
15.	9	,,	orange ...	10 0
16.	10	,,	dark green	
17.	15	,,	grey ...	
18.	20	,,	olive ...	
19.	40	,,	ultramarine	

Do. Figures of value in circle at base smaller.

20.	0,40 cent., pale blue ...		
21.	7 pesos, brown ...		

1887? Provisional. Surcharged "5 CENTAVOS" in black.

22. 5 cent., on 5 pesos, yellow

Type 137.

1888. Similar type, but oval containing Arms larger and figures of value in circle at base smaller. Perf. 11½. Type 137.

			UN. s. d.	USED. s. d.
23.	0,05 cent., greenish grey			
24.	0,05	,,	bronze green	
25.	0,20	,,	purple ...	
26.	0,40	,,	black ...	1 6
27.	0,60	,,	violet brown	2 6
28.	0,80	,,	yellow green	
29.	1 peso, yellow		...	2 6
30.	1.50	,,	greenish blue	3 6
31.	2	,,	olive green	3 6
32.	2.50	,,	blue ...	
33.	5	,,	rose red ...	
34.	6	,,	sky blue ...	

1890. Type as last, but the values in centavos have the figures of values in circle at base symmetrically placed instead of the figures after the decimal point being raised. Perf. 11½.

35.	25 cent., brown	...	
36.	50	,,	greenish blue

Type 138.

1889. Similar type to 1888 issue but stamp square, and larger, and Arms in circular band. Perf. Type 138.

37.	0,05 cent., mauve		
38.	0,20	,,	yellow green
39.	0,60	,,	yellow ...
40.	0,80	,,	rose ...
41.	1 peso, brownish yellow		
42.	1,50	,,	dark blue ...
43.	2,50	,,	pale violet ...
44.	3	,,	green ...
45.	4	,,	bistre ...
46.	25	,,	mauve ...

Type 139.

UN. s. d. USED. s. d.

CIGARETTES.

1895. Long rect., Arms in circle in centre. Surcharged with large figure of value in same colour as the stamp.* Type 139.

(a) Perf. 11½.

47. ½ cent., carmine rose 0 9
48. ½ ,, red ...
49. ½ ,, pale vermilion 0 4

(b) Perf. 11½. Tête-bêche.

50. ½ cent., carmine rose
51. ½ ,, pale vermilion 1 6

(c) Perf. 11½ x 6.

52. ½ cent., carmine rose

Same stamp, surcharged with large figure 1 in black. Perf. 11½.

53. 1 on ½ cent., carmine rose 1 0

Do., tête bêche.

54. 1 on ½ cent, carmine rose

Type 140.

Long rect., Arms in centre in circle, name above and word CENTAVOS below. Surcharged on Arms with large figure of value in same colour as the stamp. Perf. 11½. Type 140.

55. 2 cent., yellow green 3 6

RAISINS AND WINE.

Date? Large rect., with bunch of grapes in circular band inscribed LEY DE IMPUESTO A LA PASA Y AL VINO. Name on label above, value below. Perf. 11½.

56. 02 cent., bronze green
57. 04 ,, rose ... 0 6
58. 08 ,, grey black 0 9
59. 20 ,, olive green
60. 36 ,, red ...
61. 40 ,, pale brown
62. 72 ,, violet ...
63. 80 ,, blue ...
64. 95 ,, brown ... 1 6
65. 95 ,, lilac brown
66. 1 peso., green ...
67. 1,20 ,, mauve ...
68. 2,75 ,, ultramarine

Do., surcharged Provisional in black.

69. 08 cent., grey black ...

* The sheet of stamps is composed of 3 rows of 8 stamps, of which the last four in each row are inverted with respect to the first four, thus forming 3 *tête bêche* pairs in the middle of the sheet.

UN. s. d. USED. s. d.

SAN LUIS.

Type 141.

1880. Arms in oval, value below. Rouletted Type 141.

1. 16 cent., blue ...
2. 24 ,, rose ... 5 0

Do. Imperf.

3. 16 cent., blue ...

Type 142.

1890. Arms in circular band, lettered LEY DE SELLOS, SAN LUIS, broken at sides by circles containing figures of value. Perf. 11½. Type 142.

4. 5 cent., red ... 1 0
5. 10 ,, buff ...
6. 25 ,, brown ...
7. 50 ,, olive green
8. 1 peso. grey green ...
9. 2 ,, violet brown
10. 5 ,, black ...
11. 10 ,, dark blue ...
12. 20 ,, chesnut ...
13. 50 ,, violet ...

Type 143.

Date? Similar type, but differing in details, especially in the Arms in centre, the sun is smaller and the last mountain taller and more pointed. Perf. 11½. Type. 143.

14. 5 cent, vermilion ...
15. 10 ,, buff ...
16. 50 ,, olive green 2 0
17. 1 peso grey green ... 2 6
18. 2 ,, violet brown

		UN. s. d.	USED. s. d.

Type 144.

SANTA FÉ.

BOLSA DE HARINA.

(Corn Exchange.)

1899. Long oblong rect. Arms in oval within circular band inscribed PROVINCIA DE SANTA FE in centre and control no. in black on blank tablet below. Inscription ESPECIAL PARA BOLSA DE HARINA on label above, broken by control device. Value on each side. Perf. 11½. Type 144.

1.	14 cent., brown ...		

Type 145.

CONTRIBUTION DIRECTA.

1895. Arms in oval, rising sun and date above. Blank label for control no. (in black) above and value below. The stamps are printed in pairs on one of which is the word CONTRIBUCION and on the other the word DIRECTA on blank label above the value. Perf. 11½. Type 145.

2.	25 cent., grey black		
3.	40 ,, dark green		
4.	50 ,, pale brown		
5.	1 peso, violet ...		
6.	2 ,, ultramarine		
7.	3 ,, yellow green		
8.	4 ,, red ...		
9.	5 ,, blue ...		
10.	6 ,, pale green ...		
11.	7 ,, brown violet		
12.	8 ,, orange ...		
13.	9 ,, bistre ...		
14.	10 ,, blue green		
15.	20 ,, brown ...		
16.	30 ,, bistre ...		
17.	40 ,, purple brown		
18.	50 ,, olive brown		
19.	60 pesos, red brown ...		
20.	70 ,, red ...		
21.	80 ,, grey green		
22.	90 ,, violet ...		
23.	100 ,, magenta ...		
24.	200 ,, pale yellow brown		
25.	300 ,, yellow ochre*		
26.	400 ,, lilac* ...		
27.	500 ,, reddish brown*		
28.	1000 ,, vermilion on yel'w		
29.	2000 ,, ultra'ine on green		

*The only copies of these stamps which we have seen bear no control no.

Type 146.

1896. Building in centre, above Arms in small oval, design filled in with inscriptions. Value below and date in lower angles. Control no., on blank label above. Double stamps as before. Perf. 11½. Type 146. Control in red on the 1, 2, 4, 6, 8, 9, 20, 30, 40 50, 70, 80, 100, and 200p., and in black on on the 3, 5, 7, 10, 60, and 500p.,

30.	1 peso, purple brown		
31.	2 ,, slate green		
32.	3 ,, pale red ...		
33.	4 ,, violet ...		
34.	5 ,, red violet ...		
35.	6 ,, gr'nish blue		
36.	7 ,, vermilion ...		
37.	8 ,, bright green		
38.	9 ,, yellow brown		
39.	10 ,, claret ...		
40.	20 ,, dark dull blue		
41.	30 ,, olive grey ...		
42.	40 ,, yel'w green		
43.	50 ,, ultramarine		
44.	60 ,, carmine ...		
45.	70 ,, sage green		
46.	80 ,, pale brown		
47.	100 ,, deep lilac ...		
48.	200 ,, pale brown		
49.	500 ,, red ...		

Set 19 *in pairs* from 1 peso to 200 pesos price £6.

Type 147.

1897. Figure of Agriculture seated, bearing Arms in small oval, otherwise stamps are similar to last issue. Double stamps as before, the left hand one bearing the words LEY DE and the right hand one C. DIRECTA. Control nos. in black. Perf. 11½. Type 147.

			UN. s. d.	USED. s. d.
50.	1 peso,	slate ...		
51.	2 ,,	magenta ...		
52.	3 ,,	grey brown		
53.	4 ,,	pale brown lilac		
54.	5 ,,	blue green ...		
55.	6 ,,	yellow brown		
56.	7 ,,	purple ...		
57.	8 ,,	ultramarine		
58.	9 ,,	orange ...		
59.	10 ,,	brown black		
60.	20 ,,	rose ...		
61.	30 ,,	yellow brown		
62.	40 ,,	dull blue ...		
63.	50 ,,	rose lilac ...		
64.	60 ,,	yellow green		
65.	70 ,,	pale brown		
66.	80 ,,	pale grey green		
67.	100 ,,	rose ...		
68.	200 ,,	pale blue ...		
69.	500 ,,	red lilac ...		

Type 148.

1898. Head of Liberty to left in broad circular band inscribed PROVINCIA DE SANTA FE. Value below. Double stamp as before, lettered as on last issue. Control nos. in black. Perf. 11½. Type 148.

			UN. s. d.	USED. s. d.
70.	1 peso,	mauve ...		
71.	2 ,,	dull orange		
72.	3 ,,	electric blue		
73.	4 ,,	bright green		
74.	5 ,,	grey brown		
75.	6 ,,	black brown		
76.	7 peso,	lilac ...		
77.	8 ,,	mauve ...		
78.	9 ,,	ochre ...		
79.	10 ,,	brown ...		
80.	20 ,,	olive green		
81.	30 ,,	claret ...		
82.	40 ,,	yellow brown		
83.	50 ,,	pink ...		
84.	60 ,,	olive brown		
85.	70 ,,	yellow green		
86.	80 ,,	lavender grey		
87.	100 ,,	dark grey ...		
88.	200 ,,	dull orange		
89.	500 ,,	grey ...		

1899. Arms in oval, with label above and below inscribed with name. Value below. Date above. Double stamp as before, lettered as on last issue. Control nos. in black. Perf. 11½.

			UN. s. d.	USED. s. d.
90.	1 peso,	yellow brown		
91.	2 ,,	grey ...		
92.	3 ,,	bright green		
93.	4 ,,	red ...		
94.	5 ,,	dark brown		
95.	6 ,,	bright blue		
96.	7 ,,	orange ...		
97.	8 ,,	rose ...		
98.	9 ,,	violet ...		
99.	10 ,,	green ...		
100.	20 ,,	blue ...		
101.	30 ,,	yellow ...		
102.	40 ,,	slate blue ...		
103.	50 ,,	vermilion ...		
104.	60 ,,	brown ...		
105.	70 ,,	ochre ...		
106.	80 ,,	olive green ...		
107.	100 ,,	bistre brown		
108.	200 ,,	lilac ...		
109.	500 ,,	red brown ...		
110.	1000 ,,	dark green ...		
111.	2000 ,,	brown ...		

Type 149.

DOCUMENTS.

1879. Lozenge shaped stamps, with Arms in oval. Rouletted. Type 149.

			UN. s. d.	USED. s. d.
112.	4 cent. ftes.,	dull blue		
113.	25 ,,	vermilion	1 0	
114.	50 ,,	ultramarine	1 6	
115.	50 ,,	pale blue		
116.	50 ,,	blue ...	2 0	
117.	75 ,,	orange		

		UN. s.	UN. d.	USED. s.	USED. d.
118.	1 peso fte., orange yellow				
119.	2 ,, red ...				
120.	3 ,, blue green				
121.	4 ,, bistre ...				
122.	5 ,, deep grey				
123.	6 ,, yel'w br'n				
124.	7 ,, blue green				
125.	8 ,, violet ...				
126.	9 ,, green ...				
127.	10 ,, blue ...				
Do.	With wide roulette.				
128.	25 cent. ftes., vermilion				
129.	1 peso fte., orange ...				
1883.	Type as last. Perf. 12½.				
130.	5 cent. ftes., blue green				
131.	37½ ,, rosy red				
132.	1 peso ftes., orange yellow			2	6
133.	1 ,, yellow			3	0
134.	2 ,, carmine				
135.	3 ,, ultramarine				
136.	4 ,, bistre ...				
137.	5 ,, dull blue				
138.	6 ,, bright violet				
139.	7 ,, green ...				
140.	8 ,, violet ...				
1884.	Type as last, but modified, the letters M. N. (*Moneda nacional*) being added to value. Perf. 12½.				
141.	2 cent. m.n., brown			0	6
142	2 ,, bright red brown			1	0
143.	3 ,, dark green			1	0
144.	3 ,, pale green			0	6
145.	4 ,, dull green			1	6
	(fig. of value in circle)				
146.	4 cent. m.n., rose carmine (fig. of value in rect.)				
147.	5 cent. m.n., dark green			1	0
148.	5 ,, blue green			0	6
149.	5 ,, dull green			0	6
150.	20 ,, aniline carmine				
151.	25 ,, blue ...			1	0
152.	25 ,, dull blue				
153.	30 ,, lilac rose				
154.	38 ,, vermilion				
155.	40 ,, vermilion				
156.	40 ,, orange				
157.	50 ,, pale ultramarine			0	9
158.	50 ,, greenish blue				
159	1 peso m.n., yellow			1	0
160.	1 ,, orange			2	0
161.	2 ,, bright rose			0	9
162.	3 ,, pale blue				
163.	3 ,, dark dull blue				
164.	4 ,, chocolate			3	0
165.	4 ,, violet brown				
166	5 ,, blue ...			3	0
167.	5 ,, dark dull blue			3	0
168.	6 ,, bright violet				
169.	7 ,, green ...				
170.	8 ,, bright violet				
171.	8 ,, red violet				
172.	9 ,, green ...				
173.	10 ,, dark red brown				
174.	10 ,, pale red brown			2	6
175.	10 ,, vermilion				
Varieties: Imperf.					
176.	2 peso m.n., bright rose				
177.	8 ,, bright violet				
Pair imperf between.					
178.	5 cent. m.n., dull green			15	0

		UN. s.	UN. d.	USED. s.	USED. d.
1884.	Surcharged 1884 in blue figures, 3mm. high.				
179.	1 peso m.n. buff. ...				
Date?	Type as before, but retouched varying in the figures, inscriptions and the shading on the balls in the angles. Perf. 12½.				
180.	3 cent. m.n., green			1	6
181.	4 ,, carmine			2	6
	(fig. of value in circle)				
182.	20 cent m.n., carmine				
183.	25 ,, dull blue				
184.	30 ,, rose ...				
185.	50 ,, pale blue				
186.	50 ,, ultramarine			1	0
187.	1 peso m.n. orange				
188.	3 ,, blue green				
189.	5 ,, green ...			4	0
190.	8 ,, deep violet				
191.	10 ,, brown ...			2	6
192.	10 ,, pale red brown				
Date?	Type as last, but figure of value in rect. and m.n. not in caps. Perf. 12½.				
193.	1 cent. m.n., chocolate			1	0
194.	1 ,, grey ...			0	9

Type 150.

1890. Arms in small oval, within square frame. Value in lower angles. Perf. 12½. Type 150.

195. 20 pesos, brown and blue
196. 50 ,, red and blue
197. 100 ,, blue ...

Type 151.

1891. Arms in oval, figure of value in lower left corner and name and value on a scroll. Control no. in black on label above. Perf. 12½. Type 151.

198.	1 cent., vermilion ...			0	6
199.	2 ,, chocolate ...			0	4
200.	5 ,, blue ...			0	6
201.	5 ,, dark blue ...			0	4
202.	10 ,, blue green			0	4
203.	20 ,, violet ...			0	6
204.	30 ,, dark green				
205.	40 ,, pale blue ...				

		UN. s. d.	USED. s. d.
206.	50 cent., green ...		0 6
207.	50 ,, pale green		0 4
208.	1 peso, blue ...		0 6
209.	1 ,, pale blue ...		0 6
210.	2 ,, blue green		1 6
211.	3 ,, yellow ...		
212.	4 ,, orange ...		
213.	5 ,, vermilion		2 6
214.	6 ,, carmine ...		
215.	7 ,, brownish red		
216.	8 ,, carmine ...		
217.	9 ,, grey black		
218.	10 ,, claret ...		

Type 152.

1893. Inscribed DIRECCION GENERAL DE RENTAS, SANTA FÉ in centre, value below and date on blank label above. Control no. in blue on top outside the frame of stamp. Perf. 11½. Type 152.

219.	5 cent., blue ...		
220.	10 ,, ,, ...		
221.	20 ,, ,, ...		
222.	25 ,, ,, ...	1 0	
223.	30 ,, ,, ...		
224.	40 ,, ,, ...	0 9	
225.	50 ,, ,, ...	0 5	
226.	60 ,, ,, ...		
227.	1 peso, brown ...	2 0	
228.	1 ,, pale brown	1 6	
229.	2 ,, deep vermilion		
230.	3 ,, yellow ...	2 6	
231.	5 ,, purple ...	3 0	
232.	10 ,, yellow green	5 0	
233.	20 ,, blue green	4 0	

Do. Control no. in black.

234.	5 cent., blue ...	0 9	
235.	25 ,, ,, ...	0 9	
236.	2 pesos, pale vermilion		

Do. Control no. in red.

237.	50 cent., blue ...	0 9	

Type 153.

		UN. s. d.	USED. s. d.

1894. Arms in small oval, surrounded by name and date. Inscription DIRECCION GENERAL DE RENTAS below and value at base. Blank label at top for control no., which is impressed in black. Perf. 11½. Type 153.

238.	5 cent., vermilion ...	0 6	0 4
239.	10 ,, vermilion ...		
240.	20 ,, yellow ...		
241.	25 ,, dark green...		
242.	30 ,, ? ...		
243.	40 ,, green ...		
244.	50 ,, bright blue		0 9
244a	60 ,, brown ...		
245.	1 peso, Russian green		1 6
246.	2 ,, blue ...		2 0
247.	3 ,, orange ...		5 0
248.	4 ,, claret ...		

Type 154.

1895. Arms in oval, rising sun and date above. Value on label at base. Blank label for control no at top. Black controls Perf. 11½. Type 154.

249.	5 cent., lilac grey ...		
250.	5 ,, brown grey		
251.	10 ,, dark blue ...		
252.	20 ,, carmine ...		
253.	25 ,, greenish blue		0 6
254.	30 ,, grey ...		
255.	40 ,, bistre ...		
256.	50 ,, yellow green		
257.	60 ,, red brown ...		
258.	75 ,, bistre (blue control)		0 6
259.	1 peso, ultramarine		0 6
260.	2 ,, yellow ...		0 9
261	3 ,, orange ...		1 0
262.	4 ,, olive green		
263.	5 ,, mauve ...		1 6
264.	6 ,, lilac ...		
265.	8 ,, brown ...		
266.	10 ,, rose ...		
267.	20 ,, greenish grey		
268.	50 ,, red ...		
269.	100 ,, violet ...		

1896 Locomotive in circular band inscribed with name, and broken at top by date and below by Arms in oval. Value below and control no. on blank label at top. Perf. 11½. Type 155.

The control is in red on the 5, 10, 20, 25, 50, 60c., 3, 4, 7, 8, 10, 50, and 200 p. and in black on the 470, 5c, 1, 2, 5, 6, 9, 20, 100, 500p.

		UN. s. d.	USED. s. d.

Type 155.

270.	5 cent.,	black ...	0	2
271.	10 ,,	pale olive green	0	6
272.	20 ,,	greenish black	0	3
273.	30 ,,	pale brown	1	0
274.	40 ,,	pale red ...	1	6
275.	50 ,,	grey blue ...	0	4
276.	60 ,,	violet ...		
277.	75 ,,	dark ultramarine	0	3
278.	1 peso,	emerald green	0	4
279.	2 ,,	pale brown	0	9
280.	3 ,,	purple ...	1	0
281.	4 ,,	brown lilac	0	9
282.	5 ,,	orange red	1	6
283.	6 ,,	red violet ...		
284.	7 ,,	dark green		
285.	8 ,,	dark blue ...		
286.	9 ,,	dark red ...		
287.	10 ,,	yellow brown		
288.	20 ,,	marone ...		
289.	50 ,,	dark brown		
290	100 ,,	carmine ...		
291.	200 ,,	yellow green		
292.	500 ,,	claret ...		

Variety: With black control.

293. 10 cent., pale olive green

1897. Same type as last, but date altered. Control nos. in black. Perf 11½.

294.	5 cent.,	dark green	0	3
295.	10 ,,	lilac brown	0	4
296.	20 ,,	magenta ...		
297.	30 ,,	purple ...		
298.	40 ,,	brown black		
299	50 ,,	lilac rose	0	4
300.	60 ,,	yellow brown		
301.	1 peso,	rose ...	0	9
302.	2 ,,	pale sage green	0	9
303.	3 ,,	pale orange red	1	6
304.	4 ,,	slate ...	1	6
305.	5 ,,	blue ...		
306.	6 ,,	pale blue ...		
307.	7 ,,	carmine ...		
308.	8 ,,	brown ...		
309	9 ,,	pale dull blue ...		
310.	10 ,,	rose red ...		
311.	20 ,,	yellow green		
312.	50 ,,	pale brown		
313.	100 ,,	pale rose		
314.	200 ,,	purple brown		
315.	500 ,,	magenta ...		

1898. Harbour with ship in circular band inscribed with name, broken at top by Arms in small oval on shield and below by scroll with date. Value below and blank label at top for control no. which is printed in black. Perf. 11½. Type 156.

		UN. s. d.	USED. s. d.

Type 156.

316.	0,05 cent.,	pale blue ...		
317.	0,10 ,,	pale brownish lilac		
318.	0,20 ,,	pale red ...		
319.	0,30 ,,	grey green		
320.	0,40 ,,	mauve ...		
321.	0,50 ,,	green ...		
322.	0,60 ,,	electric blue		
323.	1 peso,	orange ...		
324.	2 ,,	orange brown		
325.	3 ,,	red violet ...		
326.	4 ,,	ultramarine	2	6
327.	5 ,,	yellow ...		
328.	6 ,,	claret ...		
329.	7 ,,	dark grey ...		
330.	8 ,,	grey brown		
331.	9 ,,	brown ...		
332.	10 ,,	lilac ...		
333.	20 ,,	lilac blue ...		
334.	50 ,,	ochre ...		
335.	100 ,,	olive grey ...		
336.	120 ,,	slate ...		
337.	500 ,,	green ...		

1899. Arms in oval inscribed with name. Figures of value in lower angles. Control no. in black on blank label above. Perf. 11½.

338.	5 cent.,	blue ...	0	3
339.	10 ,,	grey ...	0	3
340.	20 ,,	yellow green		
341.	30 ,,	yellow ...		
342.	40 ,,	vermilion ...		
343.	50 ,,	flesh ...	0	4
344.	60 ,,	indigo ...	0	9
345.	80 ,,	dark green		
346.	1 peso,	brown ...	0	6
347	2 ,,	red ...	0	9
348.	3 ,,	orange yellow	0	9
349.	4 ,,	lemon yellow		
350.	5 ,,	rose ...	1	0
351.	6 ,,	yellow brown		
352.	7 ,,	violet ...		
353.	8 ,,	pale blue ...		
354.	9 ,,	lilac ...		
355.	10 ,,	brownish yellow		
356.	20 ,,	olive ...		
357.	50 ,,	red brown ...		
358	100 ,,	dark brown		

1900.* Arms above, with figures of value in ovals at sides. Dated. Perf. 11½.

359.	2 cent.,	lemon yellow		
360.	3 ,,	rose ...		
361.	4 ,,	blue grey ...		
362.	5 ,,	chocolate ...		
363.	6 ,,	red ...		
364.	8 ,,	carmine ...		

		UN. s. d.	USED. s. d.
365.	10 cent., bright green		
366.	20 ,, violet ...		
367.	30 ,, bright brown		
368.	50 ,, orange ...		
369.	1 peso, mauve ...		
370.	2 ,, blue ...		
371.	3 ,, chocolate ...		
372.	4 ,, grey ...		
373.	6 ,, green ...		
374	7 ,, orange ...		
375.	9 ,, dark brown		
376.	10 ,, red ...		
377.	12 ,, lilac ...		
378.	15 ,, yellow green		
379.	20 ,, olive ...		
380.	500 ,, yellow ...		
381.	1000 ,, green grey		

GUIA.

1896. Man ploughing with horses in centre, in oval band inscribed with name and broken at the top by Arms in small oval. Value below and date on scroll in upper right corner, below a blank label at top which bears control no. The stamps are double, the left stamp bearing the word TALON and the right one GUIA on label below central device. Perf. 11½.

Control in red on 2, 3, 8, 10, 50c., 1, 3, 4, 5, 8, 10, 12, 15, 50p., and in black on 4, 5, 20, 30c., 2, 20, 30p.

		TALON.	GUIA.
382.	2 cent., green ...		0 6
383.	3 ,, slate green		
384.	5 ,, flesh ...	1 0	
385.	8 ,, grey green ...		
386.	10 ,, lilac ...	0 9	0 6
387.	20 ,, marone ...		
388.	30 ,, rose ...	1 6	1 0
389.	50 ,, purple ...	0 9	0 6
390.	1 peso, grey blue ...	1 0	0 6
391.	2 ,, orange red...	1 0	0 6
392.	3 ,, olive green	1 6	1 0
393	4 ,, grey green ...	1 6	1 0
394	5 ,, purple brown	1 6	0 9
395	8 ,, yellow green		1 0
396.	10 ,, ultramarine	1 6	0 9
397.	12 ,, yellow brown		1 6
398.	15 ,, dark brown	2 6	1 6
399	20 ,, magenta ...		1 6
400.	30 ,, rose red ...	3 6	2 6
401.	50 ,, yellow brown	3 6	2 6

1897 Figure of Agriculture seated, bearing Arms in small oval, otherwise the stamps are similar to last issue. Double stamp as before, the left hand one bearing the word CONTROL and the right hand one DE GUIAS. Control nos. in black Perf. 11½.

		CONTROL. s. d.	GUIA. s. d.
402.	2 cent., bright rose		
403.	3 ,, pale lilac brown		
404.	4 ,, slate green		
405.	5 ,, pale purple		
406.	8 ,, orange brown		
407.	10 ,, grey ...		0 4
408.	20 ,, ultramarine		0 3
409.	30 ,, blue green		1 0
410.	50 ,, dull orange red		0 3
411.	1 peso, magenta ...		0 4
412.	2 ,, grey lilac ...		0 9
413.	3 ,, brown lilac		0 9
414.	4 ,, rose red ...		1 0
415.	5 ,, greenish blue		0 9
416.	8 ,, yellow brown		1 6
417.	10 ,, blue green		0 6
418.	12 ,, dark greenish blue		2 0
419.	15 ,, brown ...		
420.	20 ,, claret ...		2 0
421.	30 ,, pale grey green		2 6
422.	50 ,, bright rose		

Variety: imperfect print, the value reading 20 *centavo* in lieu of 20 centavos.

423. 20 cent., ultramarine

Type 157.

1898. Horses in ellipse, name above and below. Value below and date in small figures below word CENTAVOS. Double stamp as before, lettered as on last issue. Control nos. in black. Perf. 11½ Type 157.

424.	0,02 cent., dull blue ...	0 6
425.	0,03 ,, pale brown lilac	0 6
426.	0,04 ,, dark sage green	0 6
427.	0,05 ,, vermilion	0 4
428.	0,08 ,, bright green	0 6
429.	0,10 ,, mauve ...	4 0
430.	0,14 ,, carmine ...	
431.	0,20 ,, pale dull orange	0 4
432.	0,30 ,, electric blue	0 6
433.	0,50 ,, yellow brown	0 4
434.	1 peso, red violet ...	0 6
435	2 ,, ultramarine	
436.	3 ,, lemon yellow	0 9
437.	4 ,, lilac grey ...	0 9
438.	5 ,, brown ...	0 9
439	8 ,, lilac ...	1 0
440.	10 ,, olivegreen...	0 9
441.	12 ,, pale brown	1 0
442.	15 ,, pale yellow green	1 6
443.	20 ,, grey ...	2 6
444.	30 ,, dark grey ...	2 6
445.	50 ,, orange brown	2 6

Do. With control no. in blue

446.	0,10 cent., violet ...	0 6

1899. Head of Liberty to right in circular band inscribed with name. Value and date below. Double stamp as before, lettered as on last issue. Control nos. in black. Perf 11½.

447.	2 cent., grey ...	
448.	3 ,, brown ...	
449.	4 ,, blue ...	0 6
450.	5 ,, grey brown	0 6
451.	8 ,, carmine ...	0 6

* We understand this set supersedes the annual series for *Contribución Directa, Guias* and *Patentes.*

		CONTROL. s. d.	GUIA. s. d.
452.	10 cent., pale blue ...		0 6
453.	20 ,, emerald green		0 6
454.	30 ,, yellow ...		0 9
455.	50 ,, vermilion ...		0 6
456.	1 peso, buff ...		
457.	2 ,, dark blue ...		
458.	3 ,, rose red ...		
459.	4 ,, rose ...		
460.	5 ,, violet ...		
461.	8 ,, green ...		
462.	10 ,, bright brown		
463.	12 ,, red brown ...		2 6
464.	15 ,, yellow brown		1 6
465.	20 ,, olive green		
466.	30 ,, brownish orange		
467.	50 ,, purple brown		

1900. Arms. Double stamps as before, lettered as on last issue. Perf 11½.

468.	4 cent., claret ...		
469.	20 ,, vermilion		
470.	30 ,, emerald green		
471.	50 ,, pale blue ...		
472.	12 pesos, bistre ...		

Type 158.

GUIA DE CAMPANA.

1894-95. Arms in oval band inscribed with name and surmounted by wreath of oakleaves; the rising Sun above and word COSECHA. 1894 and 1895 in ellipses in inner upper spandrels one on each side. Value at base and label for control no (in blue on 8 pesos, in black on the others) above. Double stamps, the left hand one being lettered "GUIA DE" and the right hand one "CAMPANA." Perf. 11½. Type 158.

		GUIA. s. d.	CAMPANA. s. d.
473.	3 cent., carmine ...		
474.	4 ,, dark green		
475.	5 ,, blue ...		
476.	6 ,, yellow green		
477.	7 ,, yellow brown	0 6	
478.	8 ,, ochre ...		
479.	10 ,, vermilion		
480.	15 ,, brown ...		
481.	20 ,, pale bronze green		
482.	25 ,, slate blue...		
483.	30 ,, brick red ...	1 0	
484.	50 ,, grey black		0 9
485.	1 peso, carmine ...		
486.	2 ,, orange yellow	1 0	
487.	3 ,, olive brown	1 6	
488.	4 ,, ultramarine		
489.	5 ,, greenish yellow		
490.	8 ,, rose lilac ...		2 6

		GUIA. s. d.	CAMPANA. s. d.
491.	10 pesos, lilac ...		2 6
492.	20 ,, dull blue ...		
493.	30 ,, olive ...		
494.	40 ,, red brown		
495.	50 ,, vermilion		
496.	100 ,, flesh ...		
497.	150 ,, blue green		
498.	200 ,, brown ...		
499.	250 ,, violet ...		
500.	300 ,, emerald green		

Do., lettered "Cts." instead of "Cent."

501.	3 cts,, carmine ...		
502.	4 ,, dark green		
503.	5 ,, blue ...		
504.	6 ,, yellow green		
505.	7 ,, yellow brown		
506.	8 ,, ochre ...		
507.	10 ,, vermilion ...		
507a.	15 ,, brown ...		
508.	20 ,, olive green ...		
509.	25 ,, slate ...		
509a.	30 ,, brick red ...		
510.	50 ,, bronze green		

Do., lettered "Ps" instead of "Peso" or "Pesos." Control no. in blue on the 4, 5, 10 and 20 Ps.

511.	1 ps., rose		1 0
512.	2 ,, orange yellow		1 6
513.	3 ,, bronze green		
514.	4 ,, ultramarine ...	2 6	
515.	5 ,, greenish yellow		
516.	8 ,, rose lilac ...		
517.	10 ,, lilac		
518.	10 ,, purple ...		
519.	20 ,, dull blue ...		
520.	30 ,, olive		
521.	40 ,, red brown ...		
522.	50 ,, vermilion ...	7 6	
523.	100 ,, flesh		
524.	150 ,, blue green ...		
525.	200 ,, brown ...		
526.	250 ,, violet ...		
527.	300 ,, emerald green		

Do., do. With smaller figure "2" in value.

528.	2 ps., yellow ...		

The lettering of the value and of GUIA DE CAMPANA on these stamps is very carelessly done and numerous cases occur of "dropped" or "raised" letters as well as of mixed founts.

Type 159.

GUIA DE GANADOS Y FRUTOS.

1894. Double stamps, horse in oval band with inscriptions on one and plough on the other. Name above and value below, figures of value in lower angles. Control no. in black at top outside the frame of the stamp. Perf. 11½. Type 159.

		GUIA. s. d.	FRUTOS. s. d.
529.	5 cent., orange ...		
530.	5 ,, vermilion ...		
531.	10 ,, green ...		
532.	20 ,, ochre ...		1 6
533.	25 ,, blue ...		2 6
534.	30 ,, dark blue ...		
535.	40 ,, claret ...		
536.	50 ,, green ...		2 6
537.	75 ,, bistre ...		
538.	1 peso, pale red brown		2 6
539.	2 ,, carmine ...		2 6
540.	3 ,, pale red brown		1 6
541.	4 ,, brown ...		3 6
542.	5 ,, dark green		2 6
543.	10 ,, ultramarine		
544.	20 ,, slate grey ...		10 0

Type 160.

Type 161.

PATENTES.

1882. Arms in oval and date in circular band lettered IMPUESTO DE PATENTES. Value below. Perf. 12½. Types 160 and 161.

545.	20 cent., bright red	
546.	2 pesos ftes., violet brown	
547.	5 ,, rose ...	
548.	10 ,, violet	
549.	20 ,, brown	
550.	50 ,, grey ...	
551.	60 ,, grey brown	
552.	100 ,, carmine	
553.	200 ,, silver	

Type 162.

		UN. s. d.	USED. s. d.
1890.	Arms in circular band inscribed with name. IMPUESTO DE PATENTES on scrolls above and value below. Perf. 12½. Type 162.		
554.	10 cent., scarlet ...		
555.	20 ,, vermilion		
556.	50 ,, orange ...		
557.	1 peso, yellow ...		
558.	2 ,, chestnut ...		
559.	5 ,, pale blue ...		
560.	10 ,, blue green		
561.	20 ,, aniline red		10 0
562.	50 ,, grey brown		
563.	100 ,, scarlet ...		
564.	200 ,, green ...		
565.	500 ,, violet ...		
566.	1000 ,, brown violet		
567.	2000 ,, slate ...		

Proofs: Imperf.

568. 500 pesos, pale red brown
569. 1000 ,, ,,
570. 2000 ,, ,,

1895. Arms in oval, with rising sun and date above. Value on label below arms. Control no. on blank label at top. Double stamp, the left hand one being lettered "TALON," and the right hand one "PATENTE" on small blank label at base. Perf. 11½. Type similar to No. 145.

Control no. in black on the 1, 2, 3, 4, 5, 10, 15, 20, 40, 50, 100, 125, 250, 400, 500, 600, 800, and 1000 pesos and in blue on the remaining values.

		TALON.	PATENTE.
571.	1 peso, greenish blue		
572.	2 ,, grey brown		
573.	3 ,, grey ...		
574.	4 ,, yellow ...		
575.	5 ,, brown violet		
576.	6 ,, yellowish grey		
577.	7 ,, bistre ...		
578.	8 ,, yellow green		
579.	9 ,, violet brown		
580.	10 ,, grey green		
581.	15 ,, olive ...		
582.	20 ,, red brown		
583.	25 ,, grey ...		
584.	30 ,, black ...		
585.	40 ,, dark lilac ...		
586.	50 ,, red brown		
587.	60 ,, olive green		
588.	70 ,, yellow brown		
589.	80 ,, deep orange		
590.	100 ,, grey green		
591.	120 ,, flesh ...		
592.	125 ,, ultramarine		
593.	150 ,, rose ...		
594.	200 ,, violet ...		
595	250 ,, violet brown		
596.	300 ,, yellow brown		
597.	350 ,, blue ...		
598.	400 ,, magenta ...		
599.	500 ,, orange ...		
600.	600 ,, violet ...		
601.	800 ,, ultramarine		
602.	1000 ,, green ...		

Varieties: With blue control no.

603. 40 pesos, dark lilac ...
604. 100 ,, grey green

1896. Same type (Type 146) as that for CONTRIBUCION DIRECTA of this date. Double stamp, the left hand one lettered "CONTROL" and the right hand one "PATENTE." Perf. 11½.

CONTROL. PATENT.
s. d. s. d.

Control nos. in black on the 2, 10 and 40 p. and in red on the remaining values.

605. 1 peso, purple ...
606. 2 ,, claret ...
607. 3 ,, olive grey ...
608. 4 ,, green ...
609. 5 ,, bright lilac 1 0
610. 10 ,, yellow brown
611. 20 ,, magenta ... 2 0
612. 30 ,, dark green 2 6
613. 40 ,, pink ...
614. 50 ,, dull blue ... 3 0
615. 60 ,, yellow brown
616. 80 ,, brown ...
617. 100 ,, yellow green
618. 200 ,, carmine ...
619. 300 ,, grey blue ... 15 0
620. 500 ,, red ... ...
621. 1000 ,, ultramarine
622. 5000 ,, brown on salmon

Variety: With control in black.

623. 60 pesos, yellow brown 4 0
624. 100 ,, yellow green

1897. Same type (Type 147) as that for CONTRIBUCION DIRECTA of this date. Double stamp as before, the left hand one lettered "RECIBO DE" and the right hand one "PATENTE." Control nos. in black. Perf. 11½.

RECIBO. PATENT.

625. 1 peso, yellow green
626. 2 ,, pale yellow brown
627. 3 ,, lilac rose ...
628. 4 ,, brown ...
629. 5 ,, ultramarine
630. 10 ,, purple ...
631. 20 ,, pale grey green
632. 30 ,, purple brown
633. 40 ,, pale blue ...
634. 50 ,, orange red
635. 60 ,, dark green
636. 80 ,, blue ...
637. 100 ,, pale lilac brown
638. 100 ,, red brown
639. 200 ,, magenta ...
640. 300 ,, carmine ...
641. 1000 ,, blue ...

Type 163.

1898. Standing figure holding caduceus and Arms on shield in circular band inscribed with name. Value below and date in small figures underneath. Double stamps as before, lettered as on last issue. Control nos. in black. Perf. 11½. Type 163.

RECIBO. PATENT.
s. d. s. d.

642. 1 peso, greenish blue
643. 2 ,, pale lilac brown
644. 3 ,, grey green
645. 4 ,, vermilion ...
646. 5 ,, reddish brown
647. 10 ,, magenta ...
648. 20 ,, ultramarine
649. 30 ,, dull yellow
650. 40 ,, dark grey
651. 50 ,, claret ...
652. 60 ,, mauve ...
653. 80 ,, ochre ...
654. 100 ,, pink ...
655. 200 ,, olive brown
656. 300 ,, grey ...
657. 1000 ,, ochre ...

1899. Bust of Liberty, three quarter face in oval and scroll above, and inscribed with name. Value below and date above. Double stamp as before, lettered as on last issue. Control nos. in black. Perf. 11½.

658. 1 peso, blue ...
659. 2 ,, dark brown
660. 3 ,, orange ...
661. 4 ,, violet ...
662. 5 ,, red ...
663. 10 ,, red brown
664. 20 ,, grey ...
665. 30 ,, yellow green
666. 40 ,, deep orange
667. 50 ,, lemon yellow
668. 60 ,, slate blue ...
669. 80 ,, rose ...
670. 100 ,, green ...
671. 200 ,, brown ...
672. 300 ,, pale blue ...
673. 500 ,, bistre ...
674. 1000 ,, deep olive ...
675. 5000 ,, brown ...

Variety: Imperf horizontally

676. 300 pesos, pale blue ...

SANTIAGO DEL ESTERO.

Type 164.

1882. Arms in circular band inscribed with name, value on label above and below and figures of value in circles in spandrels. Perf. 12. Type 164.

UNUSED. USED.

1. 21 cent. ftes., dark blue 2 6
2. 42 ,, orange

1884. Arms in oval band, inscribed with name, value at sides. Thin almost pelure paper. Perf. 11½. Types 165 and 166.

3. 4 cent., vermilion ...
4. 10 ,, grey ...
5. 25 ,, blue ... ...
6. 50 ,, dull green ... 2 6
7. 75 ,, purple ...

		UN. s. d.	USED. s. d.
8.	1 peso, brown ...		

Type 165.

Type 166.

Do. On thicker white wove paper. Perf. 11½

9.	50 cent., dark green		

Do. do. Imperf.

10.	25 cent., dark blue	2	6
11.	50 ,, dark green	4	0

Type 167.

Type 168.

1889. Arms in circular band, inscribed with name, &c. LEY DE INSIGNACION on label above, and figures of value in lower angles. Perf. 11½. Type 167.

12.	4 cent., deep carmine	4	0
13.	75 ,, dull violet		
14.	1 peso, dark brown		
15.	2 ,, green ...		
16.	3 ,, bright brown		
17.	5 ,, dark greenish blue		
18.	10 pesos, red ...		
19.	20 ,, ultramarine		

1889? Provisional. Surcharged vertically

"5C"

in black, on No. 13.

20.	5 c., on 75c., dull violet		

1890. Type as last. Perf. 11½. Type 168.

21.	5 cent., bright blue		
22.	15 ,, vermilicn		
23.	50 ,, green ...		

Date? Type as last. Surcharged RENTA PUBLICA in oblong double lined frame with ornaments at end, in red

24.	5 cent., blue ...		

1899. Arms in oval band, inscirbed with name. The word PESOS above and figures of value on label at base. Dated. Perf. 11½

25.	0,05 pesos, red violet		
26.	0,25 ,, brown ...	2	0
27.	1 ,, yellow green	6	0
28.	10 ,, ochre ...		

TUCUMAN.

Type 169.

1887? Arms in circular band, inscribed with name, value below. Perf. 11½. Type 169.

1.	5 cent., blue ...		
2.	10 ,, red ...		
3.	25 ,, blue green		
4.	50 ,, orange ...		
5.	60 ,, violet ...		
6.	75 ,, slate grey		
7.	1 peso, slate ...		
8.	2 ,, violet brown		
9.	3 ,, purple ...		
10.	4 ,, bright rose	7	6
11	5 ,, violet ...		
12.	6 ,, grey brown		
13.	7 ,, lilac brown		
14.	8 ,, yellow brown		
15.	9 ,, yellow green		
16.	10 ,, olive green		
17.	15 ,, slate ...	15	0
18.	20 ,, red brown		

Variety: imperf.

19.	15 pesos, slate ...		

Date? Arms above, surrounded above by half circular label bearing the name of the province. Value below, supported by cupids standing. Scroll with inscriptions LEY DE SELLOS between. MONEDA NACIONAL on label above. Lithographed Perf. 12. Type 170.

		UN. s. d.	USED. s. d.

Type 170.

20.	50 cent., vermilion ...		
21.	1 peso, dark blue ...		
22.	2 ,, green ...		

Date ? Same design as last, but stamps very slightly smaller. Perf. 11½.

23.	0,50 cent., lilac ...		
24.	1 peso, blue ...	4	0
25.	2 ,, green ...		
26.	3 ,, orange ...		
27.	4 ,, brown ...		
28.	25 ,, lilac ...		

Type 171.

Date ? Similar design to last, but the name of the Province is below the Arms and the cupids supporting the tablet with figures of value are seated. Perf. 11½. Type 171.

29.	0,05 cent., pale blue		
30.	0,10 ,, carmine		
31.	0,20 ,, ultramarine		
32.	0,40 ,, yellow ...		
33.	1 peso, blue ...		
34.	2 ,, blue green		

Do. Perf. 12.

35.	0,10 cent., carmine ...		
36.	0,20 ,, ultramarine		
37.	0,40 ,, yellow ...		
38.	1 peso, blue ...		

Date ? Similar design to issue before last, but label at the top is PESOS MON. NACIONAL. Perf. 11½. Like Type 172, but larger.

39.	0,05 pesos, brown ...		
40.	0,10 ,, rose ...		
41.	0,20 ,, pale blue ...		
42.	0,50 ,, scarlet ...		
43.	1 ,, dark blue ...		
44.	2 ,, green ...		
45.	3 ,, brown ...		
46.	5 ,, yellow green		

		UN. s. d.	USED. s. d.

Type 172.

Date ? Same design as last, but reduced in size. Perf. 11½. Type 172.

47.	0,05 pesos, blue ...		

CERTIFICADOS DE CUEROS.

Date ? Type 171 surcharged "CUEROS" (8 x 2 mm.) in various positions with handstamp in violet. Perf. 11½.

48.	0,10 cent., carmine ...	1	0
49.	0,20 ,, ultramarine	2	6
50.	0,40 ,, yellow ...	5	0
51.	1 peso, blue ...		

Do. Perf. 12.

52.	0,10 cent., carmine ...		
53.	0,20 ,, ultramarine		

Do. With double surcharge. Perf. 11½.

54.	0,20 cent., ultramarine		

Do. With surcharge in black. Perf. 11½.

55.	0,10 cent., carmine ...		
56.	0,20 ,, ultramarine		
57.	0,40 ,, yellow ...		

Do. With surcharge in black. Perf. 12.

58.	0,10 cent., carmine ...		

Do. With triple surcharge in black. Perf. 11½.

59.	0,10 cent., carmine ...		

Date ? Type 172 (large) surcharged "CUEROS" (8 x 2 mm.) in various positions with handstamp in violet. Perf. 11½.

60.	0,05 pesos, brown ...	2	6
61.	0,10 ,, rose ...	2	6
62.	0,20 ,, pale blue ...	3	0

Do. With surcharge in black.

63.	0,10 pesos, rose ...		

1900. Arms in oval with name above. Date on top and value below. Inscription CERTIFICADOS DE CUEROS below Arms. Perf. 11½.

64.	10 cent., red brown		

GANADO.

Date ? Type 171 surcharged "GANADO" (8 x 2 mm.) in various positions with handstamp in black. Perf. 11½.

65.	0,10 cent., carmine ...	3	0
66.	0,20 ,, ultramarine	3	0

Do. Perf. 12.

67.	0,10 cent., carmine ...	3	0
68.	0,20 ,, ultramarine	3	0

Date ? Type 172 (large) surcharged "GANADO" (8 x 2 mm.) in various positions with handstamp in black. Perf. 11½.

69.	0,50 pesos, scarlet ...		
70.	1,00 ,, blue ...	5	0

GUIAS DE FRUTOS.

1900. Arms in oval with name above. Date at top and value below. Inscription GUIAS DE FRUTOS below Arms. Perf. 11½.

71.	25 cent., red brown ...		

		UN. s. d.	USED. s. d.
8.	1 peso, brown ...		

Type 165.

Type 166.

Do. On thicker white wove paper. Perf. 11½

9.	50 cent., dark green		

Do. do. Imperf.

10.	25 cent., dark blue	2	6
11.	50 ,, dark green	4	0

Type 167.

Type 168.

1889. Arms in circular band, inscribed with name, &c. LEY DE INSIGNACION on label above, and figures of value in lower angles. Perf. 11½. Type 167.

12.	4 cent., deep carmine	4	0
13.	75 ,, dull violet		
14.	1 peso, dark brown		
15.	2 ,, green ...		
16.	3 ,, bright brown		
17.	5 ,, dark greenish blue		
18.	10 pesos, red ...		
19.	20 ,, ultramarine		

1889? Provisional. Surcharged vertically

"5C"

in black, on No. 13.

20.	5 c., on 75c., dull violet		

1890. Type as last. Perf. 11½. Type 168.

21.	5 cent., bright blue		
22.	15 ,, vermilicn		
23.	50 ,, green ...		

Date? Type as last. Surcharged RENTA PUBLICA in oblong double lined frame with ornaments at end, in red

24.	5 cent., blue ...		

1899. Arms in oval band, inscribed with name. The word PESOS above and figures of value on label at base. Dated. Perf. 11½

25.	0,05 pesos, red violet		
26.	0,25 ,, brown ...	2	0
27.	1 ,, yellow green	6	0
28.	10 ,, ochre ...		

TUCUMAN.

Type 169.

1887? Arms in circular band, inscribed with name, value below. Perf. 11½. Type 169.

1.	5 cent., blue ...		
2.	10 ,, red ...		
3.	25 ,, blue green		
4.	50 ,, orange ...		
5.	60 ,, violet ...		
6.	75 ,, slate grey		
7.	1 peso, slate ...		
8.	2 ,, violet brown		
9.	3 ,, purple ...		
10.	4 ,, bright rose	7	6
11	5 ,, violet ...		
12.	6 ,, grey brown		
13.	7 ,, lilac brown		
14.	8 ,, yellow brown		
15.	9 ,, yellow green		
16.	10 ,, olive green		
17.	15 ,, slate ...	15	0
18.	20 ,, red brown		

Variety: imperf.

19.	15 pesos, slate ...		

Date? Arms above, surrounded above by half circular label bearing the name of the province. Value below, supported by cupids standing. Scroll with inscriptions LEY DE SELLOS between. MONEDA NACIONAL on label above. Lithographed Perf. 12. Type 170.

	UN. s. d.	USED. s. d.

Type 170.

20. 50 cent., vermilion ...
21. 1 peso, dark blue ...
22. 2 ,, green ...

Date ? Same design as last, but stamps very slightly smaller. Perf. 11½.

23. 0,50 cent., lilac ...
24. 1 peso, blue ... 4 0
25. 2 ,, green ...
26. 3 ,, orange ...
27. 4 ,, brown ...
28. 25 ,, lilac ...

Type 171.

Date ? Similar design to last, but the name of the Province is below the Arms and the cupids supporting the tablet with figures of value are seated. Perf. 11½. Type 171.

29. 0,05 cent., pale blue
30. 0,10 ,, carmine
31. 0,20 ,, ultramarine
32. 0,40 ,, yellow ...
33. 1 peso, blue ...
34. 2 ,, blue green

Do. Perf. 12.

35. 0,10 cent., carmine ...
36. 0,20 ,, ultramarine
37. 0,40 ,, yellow ...
38. 1 peso, blue ...

Date ? Similar design to issue before last, but label at the top is PESOS MON. NACIONAL. Perf. 11½. Like Type 172, but larger.

39. 0,05 pesos, brown ...
40. 0,10 ,, rose ...
41. 0,20 ,, pale blue ...
42. 0,50 ,, scarlet ...
43. 1 ,, dark blue ...
44. 2 ,, green ...
45. 3 ,, brown ...
46. 5 ,, yellow green

	UN. s. d.	USED. s. d.

Type 172.

Date ? Same design as last, but reduced in size. Perf. 11½. Type 172.

47. 0,05 pesos, blue ...

CERTIFICADOS DE CUEROS.

Date ? Type 171 surcharged "CUEROS" (8 x 2 mm.) in various positions with handstamp in violet. Perf. 11½.

48. 0,10 cent., carmine ... 1 0
49. 0,20 ,, ultramarine 2 6
50. 0,40 ,, yellow ... 5 0
51. 1 peso, blue ...

Do. Perf. 12.

52. 0,10 cent., carmine ...
53. 0,20 ,, ultramarine

Do. With double surcharge. Perf. 11½.

54. 0,20 cent., ultramarine

Do. With surcharge in black. Perf. 11½.

55. 0,10 cent., carmine ...
56. 0,20 ,, ultramarine
57. 0,40 ,, yellow ...

Do. With surcharge in black. Perf. 12.

58. 0,10 cent., carmine ...

Do. With triple surcharge in black. Perf. 11½.

59. 0,10 cent., carmine ...

Date ? Type 172 (large) surcharged "CUEROS" (8 x 2 mm.) in various positions with handstamp in violet. Perf. 11½.

60. 0,05 pesos, brown ... 2 6
61. 0,10 ,, rose ... 2 6
62. 0,20 ,, pale blue ... 3 0

Do. With surcharge in black.

63. 0,10 pesos, rose ...

1900. Arms in oval with name above. Date on top and value below. Inscription CERTIFICADOS DE CUEROS below Arms. Perf. 11½.

64. 10 cent., red brown

GANADO.

Date ? Type 171 surcharged "GANADO" (8 x 2 mm.) in various positions with handstamp in black. Perf. 11½.

65. 0,10 cent., carmine ... 3 0
66. 0,20 ,, ultramarine 3 0

Do. Perf. 12.

67. 0,10 cent., carmine ... 3 0
68. 0,20 ,, ultramarine 3 0

Date ? Type 172 (large) surcharged "GANADO" (8 x 2 mm.) in various positions with handstamp in black. Perf. 11½.

69. 0,50 pesos, scarlet ...
70. 1,00 ,, blue ... 5 0

GUIAS DE FRUTOS.

1900. Arms in oval with name above. Date at top and value below. Inscription GUIAS DE FRUTOS below Arms. Perf. 11½.

71. 25 cent., red brown ...

	UN. s. d.	USED. s. d.

Type 173.

MARCHAMO.

Date? Lozenge shaped stamps, with oval containing Arms, name, inscriptions, and value in lower part. Perf. 12. Type 173.

72. 10 cent., yellow green
73. 20 ,, blue ...
74. 50 ,, pale mauve
75. 5 pesos, purple brown

1900. Long rect., containing Arms in oval and name of Province above. Date at top and value below.

76. 20 cent., orange, perf. 11½
77. 2 pesos, dark green, perf. 12

TRANSFERENCIA.

Date? Stamp No. 22 surcharged "TRANFERENCIA" (19 x 2 mm.) vertically, reading upwards, with handstamp in violet. Perf. 12.

78. 2 pesos, green ... 12 6

Date? Type 171 surcharged "TRANSFERENCIA" (19 x 2 mm.) in various positions with handstamp in violet. Perf. 11½.

	UN. s. d.	USED. s. d.
79. 0,40 cent., yellow ...		2 6

Do. Perf. 12.

80. 0,10 cent., carmine ...		
81. 0,40 ,, yellow ...		2 6

Do. Surcharge in black. Perf. 11½.

82. 0,10 cent., carmine ...		2 6
83. 0,20 ,, pale blue ...		3 0
84. 1 peso, blue ...		5 0

Do. Perf. 12.

85. 0,10 cent., carmine ...		
86. 0,40 ,, yellow ...		
87. 1 peso, blue ...		

Date? Type 172 (large) surcharged "TRANSFERECIA" (19 x 2 mm.) in various positions with handstamp in violet. Perf. 11½.

88. 0,10 pesos, rose ...		

Do. Surcharge in black. Perf. 11½.

89. 0,10 pesos, rose ...		2 6
90. 2 ,, dark green		7 6

VEEDURIA.

Date? Stamp No. 21 surcharged "VEEDURIA" (11 x 2 mm.) in various positions with handstamp in violet Perf. 12.

91. 1 peso, dark blue ...		3 6

Do. With double surcharge.

92. 1 peso, dark blue ...		8 6

Date? Type 171 surcharged "VEEDURIA" (11 x 2 mm.) in various positions with handstamp in violet. Perf. 11½.

93. 0,20 cent, ultramarine	3 0	

Do. Surcharged "VEEDURIA" (23 x 2½ mm.) in Roman caps, in various positions by handstamp in blue black. Perf. 11½.

94. 0,20 cent., ultramarine		

Date? Type 172 (large) surcharged "VEEDURIA" (11 x 2 mm.) in various positions with handstamp in violet. Perf. 11½.

95. 0,20 pesos, pale blue		

Do Surcharge in black

96. 0,20 pesos, pale blue		2 6

MUNICIPALITIES OF THE ARGENTINE REPUBLIC.

BAHIA BLANCA.

PROVINCE OF BUENOS AYRES.

Type 174.

Type 175.

	UN. s. d.	USED. s. d.

1893. Arms in oval band, inscribed with name, value below, the figures of value being in the lower angles. Date in upper angles. Perf. 11½. Type 174.

UN. USED.
s. d. s. d.

1. 10 cent., grey ...
2. 50 ,, red-brown

1895. Same type as last, but date changed. Perf. 11½.

3. 5 pesos, blue ...

Date ? Same type as last, but reduced in size and date omitted. Perf. 11½. Type 175.

4. 10 cent., grey ...

BARRACAS AL SUD.

PROVINCE OF BUENOS AYRES.

1890. Arms surrounded by a wreath in large oval band lettered "INTENDENCIA DE BARRACAS AL SUD." Figures of value in circles in the angles. Perf. 11.

1. 50 cent., violet ...

Type 176.

1893. Arms surrounded by a wreath in oval band lettered as on last issue Figures of value on each side. Below is a label containing the words "Serie B" and control no. Perf. 11½. Type 176.

2. 50 cent., rose ...

Date ? House and boats in an oval band inscribed as before. Value in figures at the sides, "*centavos*" in the angles. Below on a white label "Serie C" and red control no. Perf. 11½.

3. 50 cent., ultramarine

BUENOS AYRES.

PROVINCE OF BUENOS AYRES.

DERECHO DE GUIA.

1888. Arms in circular band "BUENOS AIRES" on curved label above. Blank label below for control no, which is in red. Perf 11½. Type 188, without surcharge and control below.

1. 0,42 cent., brown

1889. Stamp No 143 surcharged with control number in red Perf. 11½.

2. 0,42 cent, brown

Nov. 1891. Type of "Document" stamps of this date. Control no. in black. Perf. 11½.

3. 0,42 cent., brown ...

UNUSED. USED.
s. d. s. d.

Type 177.

May 1892. Type of "Document" stamps of this date. Perf. 11½. Type 177

4. 42 cent., brown ... 3 0

Jan. 1893. Type as last, with change of date. Perf. 13½.

5. 42 cent., brown ...

1894. Arms in circle. Date on label above, control no. in black on label at base. Perf. 11½. Type similar to No. 181.

6. 0,75 cent., green ...

Type 178.

1895. Similar type to last, with change of date. Control no. in black. Perf. 11½. Type 178.

7. 1 $m.n., green ...

1896. Similar type to 1894 issue, with change of date. Control no. in black. Perf. 13½. Type 181.

8. $0,10, black ...
9. $1,00, ,, ...
10. $1,00, grey ...
11. $5,00, black ...
12. $20,00, ,, ...

1897. Type as last, with change of date. Perf. 13½.

(a) *Por animales vacunos, yeguarizos ó porcinos.*

13. $0,15, slate ...
14. $1,50, yellow ...
15. $1,50, ,, ...

(Control no. in thicker letters)

16. $7,50, green ...
17. $15, grey ...

Variety: Pin perf. 11.

18. $1,50, yellow ...

(b) *Por hacienda ovina.*

19. $1,00, lilac rose ...

	UN. s. d.	USED. s. d.
1898. Type as last, with change of date. Perf. 11½.		
(a) *Por animales vacunos, yeguarizos ó porcinos.*		
20. $0,15, red		
21. $1,50, bright green ...		
22. $7,50, orange ...		
23. $15,00, black ...		
(b) *Por hacienda ovina.*		
24. $1,00 bright blue ...		

Type 179.

1898. Arms in circular band lettered "DERECHO DE GUIA"—"MUNICIPALIDAD" and "DE LA CAPITAL" below the latter word. Date above and inscriptions and value below. Engraved on steel. Perf. 11½. Type 179.

Animales vacunos, yeguarizos ó porcinos

25. 15 cent., olive green
26. $1,50, brown ...
27. $7,50, orange ...
28. $15, dark blue ...

1st. Jan. 1899. Type as last, with change of date and blank label for control no. at top. Control no. in black. Perf. 11½.

(a) *Animales vacunos, yeguarizos ó porcinos.*

29. 15 cent., dark violet
30. 1,50 pesos, blue green
31. 7,50 ,, dark blue ...
32. 15 ,, chocolate ...

(b) *Hacienda ovina.*

33. 1 peso, carmine rose...

1st Jan. 1900. Type as last, with change of date. Perf. 11½.

(a) *Animales vacunos, yeguarizos ó porcinos.*

34. 15 cent., red violet
35. 1,50 pesos, blue green
36. 7,50 ,, dark blue
37. 15 ,, brown ...

(b) *Hacienda ovina.*

38. 1 peso, carmine rose

1st Jan. 1901. Arms in circular band lettered "MUNICIPALIDAD"—"DE LA" on oblique label on left and "CAPITAL" on straight label on right—"DERECHO DE GUIA" on curved label below and, inscription and value at base. Control no. in black on blank label above. Lithographed. Perf. 11½. Type 180.

(a) *Animales vacunos, yeguarizos ó porcinos.*

39. 0,15 pesos, rose ...
40. 1,50 ,, violet ...
41. 7,50 ,, blue green
42. 15 ,, brown ...

(b) *Hacienda ovina.*

43. 5 pesos, dark blue ...

	UN. s. d.	USED s. d.

Type 180.

Type 181.

DERECHO DE PISO.

1893. Arms in circle. Date on label above, control no. in black on blank label at base. Laid paper. Perf 11½. Type 181.		
44. $0,20, black ...	2	6
45. $2,00, red	5	0
46. $10,00, mauve ...	7	6
1894. Type as last, with change of date. Wove paper. Perf. 11½. Type 181.		
47. $0,20, black ...	2	0
48. $2,00, red	4	0
49. $10,00, mauve ...	5	0
Do., but control has the word "No" before it.		
50. $10,00, mauve ...		
1895. Type as last, with change of date. Perf. 11½.		
51. $0,20, black ...	1	0
52. $2,00, red	2	6
53. $10,00, blue	4	0
Do. With control in larger figures.		
54. $0,20, black		
55. $10,00, blue		
Do. Control in small figures, but with word "No" before it.		
56. $0,20, black		
1896. Type as last, with change of date. Perf. 13½.		
57. $0,20, black	0	9
58. $2,00 ,, ...		
59. $10,00 ,, ...		

	UN. s. d.	USED. s. d.
1897. Type as last, with change of date. Perf. 13½.		
60. $0,40, mauve ...		0 9
61. $4,00, brown ...		1 6
62. $20,00, red		2 6
Do. Perf. 11½.		
63. $0,40, mauve ...		
64. $0,40, ,, (Control in different type)		
65. $4,00 brown ...		
66. $20,00 red ...		
Do. Perf. 11½ x 13½.		4 0
67. $4,00, brown ...		
1898. Type as last, with change of date. Perf. 11½.		
68. $0,40, brown ...		2 6
69. $4,00, lilac rose ...		7 6
70. $20,00, blue ...		

Type 182.

1898. Arms in circle in centre: inscriptions above and below. Date in left hand top corner. Figure of value in right hand bottom corner. Engraved on steel. Perf. 11½. Type 182.

71. 40 cent., orange red	0 9	
72. 4 pesos, dark brown	1 6	
73. 20 ,, dark green	2 6	
Do. Perf. 12.		
74. 4 pesos, dark brown		

1899. Stamps of the last issue surcharged "1899" in red. Perf. 11½.

75. 40 cent, orange red	
76. 4 pesos, dark brown	

1899. Type of 1898 issue, but blank label for control no. added at top. Control in black. Perf. 11½.

77. 40 cent., blue ...	
78. 4 pesos, orange red ...	
79. 20 ,, brown ...	

1900. Type as last, with change of date. Perf. 11½.

80. 40 cent., blue ...	
81. 4 pesos, claret ...	
82. 20 ,, brown ...	
Do. Perf. 12.	
83 40 cent., blue ...	
84. 4 pesos, claret ...	
85. 20 ,, brown ...	

1901. Similar type to "Derecho de Guia" of this date. Lithographed. Control in black Perf. 11½.

86. 0,40 peso, rose ...		
87. 4 ,, yellow green	0 9	
88. 20 ,, orange ...	1 0	
Variety: Imperf vertically	2 0	
89. 0,40 pesos, rose ...		

FISCALIA DE RENTAS.

(*Documents.*)

Type 183.

Type 184.

Type 185.

Type 186.

	UN. s. d.	USED. s. d.

Jan. 1876. Types 183—186, surcharged vertically in black with the word "TESORERIA" in a fancy label. Perf. 12½.

90. 10 pesos, chesnut ...
91. 20 ,, dark blue
92. 50 ,, ochre ...
93. 60 ,, green ...
94. 100 ,, chesnut, with groundwork of blue lines
95. 200 pesos, orange, green lines
96. 300 ,, blue, ochre lines
97. 500 ,, pale red, grey lines
98. 1000 ,, chesnut, yellow lines
99. 2000 ,, chesnut, green lines

1878. Same types, with the same surcharge applied horizontally.

100. 10 pesos, chesnut ...
101. 20 ,, dark blue
102. 50 ,, ochre ...
103. 60 ,, green ...
104. 100 ,, chesnut, blue lines
105. 200 ,, orange, green lines
106. 300 ,, blue, ochre lines
107. 500 ,, pale red, grey lines
108. 1000 ,, chesnut. yellow lines

1879. Same types, without surcharge.

109. 10 pesos, chesnut ...
110. 20 ,, blue ...
111. 50 ,, ochre ...
112. 60 ,, green ...
113. 100 ,, chesnut, blue lines
114. 200 ,, orange, green lines
115. 300 ,, blue, ochre lines
116. 500 ,, red, grey lines
117. 1000 ,, chesnut, yellow lines
118. 2000 ,, chesnut, green lines
119. 3000 ,, green, rose lines

Type 187.

Mar. 1880. Ships in circular band containing the words "MUNICIPALIDAD DE LA CIUDAD DE BUENOS AIRES." Value below and control no. on label above in blue on the 10 pesos and in reddish violet on the 20p. Perf. 12½. Type 187.

120. 10 pesos, blue ... 50 0
121. 20 ,, yellow ...

August 1883. Type 183. Change of colour. Perf. 12½.

122. 10 pesos, blue ...

	UN. s. d.	USED. s. d.

Type 188.

Type 189.

Aug. 1884. Arms in circular band, "BUENOS AIRES" on curved label above. Types 188, without surcharge, and 189. Perf. 12½.

123. 00.1 cent, mauve ...
124. 00.2 ,, blue ...
125. 00.5 ,, brown ...
126. 0.10 ,, pale red ...
127. 0.20 ,, green ...
128. 40 ,, yellow ...
129. 42 ,, grey ...
130. 45 ,, rose ...
131. 0.50 ,, lilac ...
132. 1 peso, violet ...
133. 2 ,, green ...
134. 3 ,, blue ...
135. 4 ,, slate green
136. 5 ,, dark green
137. 10 ,, bistre ...
138. 20 ,, claret ...
139. 50 ,, orange ...
140. 100 ,, orange ...

Variety: Imperf. vertically.

141. 00.5 cent., brown ...

Variety: Imperf.

142. 40 cent., yellow ... 2 6

May 1885. Type as last, with zero before figure of value. Perf. 11½. Type 188, without surcharge.

143. 0,42 cent., brown ...

1887. Type as last. On thick paper. Perf. 11½.

144. 0,50 cent., violet ...

1888. Types as last. Perf. 11½.

145. 40 cent., ochre ...
146. 4 pesos, slate green
147. 20 ,, red brown

Mar. 1888. Larger stamp of similar design, but with control no. in black on blank label at base. Type 190, without surcharge. Perf. 11.

148. 0,50 cent., violet ...

	UN. s. d.	USED. s. d.

Type 190.

Do. Surcharged "TESORERIA MUNICIPAL." Type 190.
149. 0,50 cent., violet (sur. blue)
150. 0,50 ,, ,, (sur. black)
151. 0,50 ,, ,, (sur. violet)
152. 0,50 ,, ,, (sur. red)
Varieties: (1) With double surcharge.
153. 0,50 cent., violet (sur. blue)
154. 0,50 ,, ,, (sur. black)
155. 0,50 ,, ,, (sur. black & blue)
(2) With inverted surcharge.
156. 0,50 cent., violet (sur. blue)
157. 0,50 ,, ,, (sur. black)
(3) With vertical surcharge
158. 0,50 cent., violet (sur. blue)

June 1888. Stamps of 1884, surcharged "TESORERIA MUNICIPAL." Perf. 12½, except the 40c., 4p. and 20p., red brown which are perf. 11½ Type 188 and 189 with surcharge
A. Surcharge in greenish blue.
159. 00.1 cent., mauve ...
160. 00.2 ,, blue ...
161. 00,5 ,, brown ... 20 0
162. 0,10 ,, pale red ... 20 0
163. 0,20 ,, green ...
164. 40 ,, ochre ...
165. 1 peso, violet ...
166. 2 ,, green ...
167. 3 ,, blue green
168. 4 ,, slate green
169. 5 ,, dark green
170. 10 ,, bistre ...
171. 20 ,, claret ...
172. 20 ,, red brown
173. 50 ,, orange ...
Varieties: (1) With inverted surcharge.
174. 00.1 cent., mauve ...
175. 00.2 ,, blue ...
176. 00,5 ,, brown ...
177. 0.10 ,, pale red ...
178. 0.20 ,, green ...
179. 40 ,, ochre ...
180. 1 peso, violet ...
181. 2 ,, green ...
182. 3 ,, blue green
183. 4 ,, slate green
184. 10 ,, bistre ...
185. 20 ,, red brown
(2) With vertical surcharge.
186. 00.1 cent., mauve ...
187. 00.2 ,, blue ...
188. 00.5 ,, brown ...
189. 0.10 ,, pale red ...
190. 1 peso, violet ...

	UN. s. d.	USED. s. d.

(3) With double surcharge.
191. 4 pesos, slate green
192. 50 ,, orange ...
B. Surcharge in black.
193. 00.5 cent., brown ...
194. 0.20 ,, green ...
195. 1 peso, violet ...
196. 3 ,, blue green ...
197. 5 ,, dark green ...
198. 10 ,, bistre ...
Variety: With inverted surcharge.
199. 0,10 cent., pale red ...
C. Surcharge in red.
200. 00.1 cent., mauve ...
201. 00.5 ,, brown ...
202. 0.10 ,, pale red ...
203. 0.20 ,, green ...
204. 40 ,, ochre ...
205. 1 peso, violet ...
206. 4 ,, slate green
207. 5 ,, dark green
208. 10 ,, bistre ...
Varieties: With inverted surcharge.
209. 00.1 cent., mauve ...
210. 0 10 ,, pale red ...

Sept. 1888 Type of 0,50 c. of March of this year. Perf. 11. Type 190 without surcharge.
A. Control no. in *thin* black figures.
211. 5 pesos, olive green
212. 10 ,, yellow ...
213 10 ,, orange ...
B. Control no. in broader figures.
214. 5 pesos, olive green
215. 10 ,, yellow ...
216. 10 ,, orange ...
Do. With surcharge "TESORERIA MUNICIPAL" in greenish blue.
217. 5 pesos, olive green (thin controls)
218. 5 ,, ,, (broader controls)
Variety: With surcharge inverted.
219. 5 pesos, olive green (broad controls)

Type 191.

May 1889. Arms in circular band "BUENOS AIRES" on curved label above. Blank label below for control no. Perf. 11½ Type 191, without surcharge.
220. 0,50 cent. slate lilac ...
Do. Surcharged "TESORERIA MUNICIPAL" in greenish blue. Type 191 (Surcharge *incorrectly* lettered "TESOURO.").
221. 0,50 cent, slate lilac ...

		UNUSED. s. d.	USED. s. d.
Variety: With inverted surcharge.			
222.	0,50 cent., lilac ...		
July 1889. Stamps of Aug. 1884, *with control no. in red*. Perf. 11½.			
223.	2 pesos, yellow green		
224.	3 ,, blue green		
225.	50 ,, orange ...		
Do. Surcharged "TESORERIA MUNICIPAL."			
A. Surcharge in greenish blue.			
226.	2 pesos, yellow green		
227.	3 ,, blue green		
Variety: With inverted surcharge.			
228	2 pesos, yellow green		
B. Surcharge in red.			
229.	2 pesos, yellow green		
230.	3 ,, blue green		
Sept. 1889. Stamps of Aug. 1884, with control no. in black. Perf. 12½.			
231.	500 pesos, blue ...		
232.	1000 ,, carmine ...		
May, 1890. Stamp of May 1889, but with control no. in *small* figures. Perf. 11½.			
233.	0,50 cent., bright lilac		
Do. Surcharged "TESORERIA MUNICIPAL" in greenish blue.			
234.	0,50 cent., lilac ...		
235.	0,50 ,, violet ...	5	0
Variety: With inverted surcharge.			
236.	0,50 cent, lilac ...		
1891. Type of May, 1889 with control no. in black Perf. 11½.			
237.	00,2 cent., green ...		
238.	00,5 ,, carmine ...		
239.	0,50 ,, dark blue		
Do. Surcharged "TESORERIA MUNICIPAL."			
A. Surcharge in blue.			
240.	0,50 cent, blue ...		
Variety: With inverted surcharge.			
241.	0,50 cent., blue ...		
B. Surcharge in red.			
242.	00,5 cent., carmine ...		
243.	0,50 ,, blue ...		
Nov. 1891. Same type as last, but date added on small label just above blank label for control no, which latter is in black. Perf. 11½.			
244.	00,1 cent., bright rose lilac		
245.	00,2 ,, greenish blue		
246.	00,5 ,, brown ...		
247.	0,10 ,, red ...		
248.	0,40 ,, ochre ...		
249.	0,50 ,, bright lilac		
250.	1 peso, grey blue ...		
251.	2 ,, yellow green		
252.	3 ,, blue green		
253.	4 ,, slate green		
254.	5 ,, olive green		
255.	20 ,, claret ...		
March 1892. Arms in circle. Date above. Control no. in black on blank label at base. Perf. 11½, except the 5c. and 50 pesos, which are perf. 13½. Type 177.			
256.	1 cent., mauve ...		
257.	2 ,, blue ...		
258.	5 ,, brown ...		
259.	10 ,, red ...		
260.	20 ,, blue green		
261.	40 ,, ochre ...		
262.	50 ,, violet ...		
263.	1 peso, dark violet		
264.	2 ,, yellow green		
265.	3 ,, blue green		
266.	4 ,, dark blue ...		
267.	5 ,, olive green		
268.	10 ,, yellow brown		
269.	20 ,, claret ...		
270.	50 ,, pink ...		
271.	100 ,, orange ...		
272.	200 ,, brown ...		
Do. Perf. 13½.			
273	1 cent., mauve ...		
Jan. 1893. Type as last, with change of date. Perf. 13½.			
274.	1 cent., lilac rose ...		
275.	2 ,, blue ...		
276.	5 ,, brown ...		
277.	10 ,, red ...		
278.	20 ,, blue green		
279.	40 ,, ochre ...		
280.	50 ,, blue ...		2 6
281.	50 ,, violet blue		
282.	1 peso, violet ...		
283.	2 ,, yellow green		
284.	3 ,, blue green		
285.	4 ,, greenish blue		
286.	5 ,, olive green		
287.	10 ,, sepia ...		
288.	20 ,, claret ...		
289.	50 ,, pink ...		
290.	100 ,, orange ...		
291.	200 ,, ? ...		
Jan. 1894. Type as last, with change of date. Perf. 13½.			
292.	1 cent., sepia ...		
293.	2 ,, sky blue ...		
294.	2 ,, blue ...		
295.	5 ,, brown ...		
296.	10 ,, red ...		
297.	20 ,, blue green		
298.	50 ,, blue violet		2 6
299.	1 peso, violet ...		
300.	2 ,, yellow green		
301.	3 ,, blue green		
302.	4 ,, dark blue ...		
303.	5 ,, olive green		
304.	10 ,, sepia ...		
305.	20 ,, claret ...		
306.	50 ,, sepia ...		
307.	100 ,, orange ...		
Do. Imperf x 13½.			
308.	5 pesos, olive green		
Do. Perf. 11½.			
309.	1 cent., sepia ...		
310.	5 ,, brown ...		
311.	40 ,, ochre ...		
312.	5 pesos, olive green		
313.	10 ,, sepia ...		
314.	100 ,, orange ...		
Jan. 1895. Type as last, with change of date Perf. 12½.			
315.	1 cent., grey ...		
316.	2 ,, blue ...		
317.	5 ,, pale brown	1 6	
318.	10 ,, red ...		
319	20 ,, blue green	2 6	
320.	40 ,, ochre ...		
321.	50 ,, blue violet	2 6	

		UN. s.	UN. d.	USED. s.	USED. d.
322.	1 peso, violet ...	3	0		
323.	2 ,, yellow green	5	0		
324.	3 ,, dark green	5	0		
325.	4 ,, blue ...	5	0		
326.	5 ,, olive green				
327.	10 ,, bistre ...	6	0		
328.	20 ,, claret ...				
329.	50 ,, pale chesnut	30	0		
330.	100 ,, orange ...	50	0		

Do. Perf, 11½.

331. 1 cent., grey ...
332. 10 ,, red ...
333. 20 ,, blue green ...
334. 40 ,, ochre ...
335. 50 ,, blue violet ...
336. 1 peso, violet ...
337. 2 ,, yellow green
338. 3 ,, blue green ...
339. 5 ,, olive green
340. 10 ,, bistre ...

Do. Perf. 13½ x 11½.

341. 2 cent., blue ...

Do. Perf. 11½ on three sides and 13½ on botton

342. 2 cent., blue ...

Do. Perf. 13½ x imperf.

343. 1 cent., grey ...
344. 4 pesos, blue ...

1896. Type as last, with change of date. Perf 13½.

345. 1 cent., chocolate ...
346. 2 ,, blue ...
347. 5 ,, brown ...
348. 5 ,, chestnut ...
349. 10 ,, red ...
350. 20 ,, blue green ...
351. 40 ,, yellow ochre
352. 50 ,, blue violet ...
353. 1 peso, violet ...
354. 2 ,, yellow green
355. 3 ,, blue green ...
356. 4 ,, dark blue ...
357. 5 ,, olive green
358. 10 ,, bistre ...
359. 20 ,, claret ...
360. 50 ,, chesnut
361. 100 ,, orange ...

Do. Imperf. vertically

362. 3 pesos., blue green

Do. Imperf. horizontally

363. 50 pesos, chesnut ...

Type 192.

1897. Type as last, with change of date. Perf. 13½. Type 192.

		UN. s.	UN. d.	USED. s.	USED. d.
364.	1 cent., rose ...				
365.	2 ,, yellowish grey				
366.	3 ,, lilac ...	1	0		
367.	3 ,, grey ...				
368.	4 ,, yellow green				
369.	5 ,, yellow ...			1	0
370.	10 ,, ochre ...				
371.	20 ,, pale blue ...				
372.	40 ,, blue violet				
373.	50 ,, red ...			1	6
374.	1 peso, olive green				
375.	2 ,, dark blue ...				
376.	3 ,, violet ...				
377.	4 ,, orange ...	2	6		
378.	5 ,, claret ...	3	6		
379.	10 ,, blue green ...	7	6		
380.	20 ,, chesnut ...				
381.	50 ,, yellow green	7	6		
382.	100 ,, blue ...				
383.	200 ,, bistre ...				

Do. Perf. 11½.

384. 50 cent., red ...
385. 1 peso, olive green
386. 2 ,, dark blue ...
387. 50 ,, yellow green
388. 200 ,, sepia ... 15 0

Do. With smaller control nos. Perf. 13½.

389. 50 cent., red ...
390. 3 pesos, violet ...
391. 20 ,, chesnut ...

Do., do. Perf. 11½.

392. 3 pesos, violet ...
393. 5 ,, claret ... 2 6
394. 10 ,, blue green 5 0
395. 20 ,, chesnut ...
396. 200 ,, sepia ...

Dec. 1897. Provisional. Handstamp on white paper, device containing date within circular band with inscription INTENDENCIA MUNICIPAL DE LA CAPITAL. Control no. in red. Perf. (on three sides only) 11½.

397. 50 cent., pale blue ...

1st Jan. 1898. Same type as before (No 192), with change of date. Perf. 11½.

398. 1 cent., yellow ...
399. 2 ,, orange ...
400. 3 ,, vermilion ...
401. 4 ,, rose lilac ...
402. 5 ,, violet brown
403. 10 ,, lilac rose ...
404. 20 ,, blue violet
405. 40 ,, ultramarine
406. 50 ,, blue ...
407. 1 peso, dark blue ...
408. 2 ,, yellow green
409. 3 ,, green ...
410. 4 ,, olive green
411. 5 ,, ochre ...
412. 10 ,, violet ...
413. 20 ,, brown ...
414. 50 ,, black ...
415. 100 ,, blue green
416. 200 ,, chocolate ...

Jan.-Mar. 1898. New type. Arms in oval surrounded partially by band bearing the words "BUENOS AIRES," in upper left corner, "MUNICIPALIDAD" on scroll below. Date on horizontal band to right of centre of oval containing Arms. Value below and control no. on blank label at base. Perf. 11½.

		UNUSED. s. d.	USED. s. d.
417.	1 cent., yellow ...		
418.	2 ,, orange ...		
419.	3 ,, vermilion ...		
420.	4 ,, lilac rose ...		
421.	5 ,, violet brown		
422.	10 ,, lilac rose ...		
423.	40 ,, ultramarine		
424.	50 ,, blue ...		
425.	1 peso, dark blue ...		
426.	2 ,, yellow green		
427.	3 ,, green ...		
428.	4 ,, olive green ...		
429.	5 ,, ochre ...		
430.	10 ,, violet ...		
431.	20 ,, dark brown		
432.	50 ,, black ...		
433.	100 ,, blue green ...		

Type 193.

April 1898. Arms in circle above, inscriptions in curved diagonal scrolls and value below. Dated in top right corner. Perf. 11½, except 10, 20 and 40c., 1, 2, 3, 4, 10 and 20 pesos, which are perf. 12. Type 193.

434.	1 cent., grey ...		
435.	2 ,, blue ...		
436.	3 ,, chocolate ...		
437.	4 ,, dark green		
438.	5 ,, black ...		
439.	10 ,, dark blue ...		
440.	20 ,, rose ...		
441.	40 ,, bright brown	1	6
442.	50 ,, red-brown ...	1	0
443.	1 peso, pale blue ...		
444.	2 ,, dark greenish grey		
445.	3 ,, emerald green		
446.	4 ,, carmine ...		
447.	5 ,, deep violet ...		
448.	10 ,, dark blue ...		
449.	20 ,, blue black ...		
450.	50 ,, greenish blue		
451.	100 ,, orange red ...		
452.	200 ,, chocolate ...		

1899. Type as last, except control no. in black on label at top. Dated. Perf. 11½, except 2 pesos, which is perf. 12.

453.	1 cent., pale blue ...		
454.	2 ,, brown ...		
455.	3 ,, deep blue ...		
456.	4 ,, yellow brown		
457.	5 ,, deep green		
458.	10 ,, carmine ...		
459.	20 ,, brown ...		
460.	25 cent., blue green		
461.	40 ,, blue ...		
462.	50 ,, dull orange red	1	0
463.	1 peso, brown ...		
464.	2 ,, lilac ...		
465.	3 ,, black ...		
466.	4 ,, brown ...		
467.	5 ,, vermilion ...	5	0
468.	10 ,, black ...		
469.	20 ,, carmine ...		
470.	50 ,, orange ...		
471.	100 ,, deep green ...		
472.	200 ,, slate blue ...		
Do. Perf. 12.			
473.	5 cent., deep green		
473a.	5 pesos, vermilion	5	0
474.	10 ,, black ...		
475.	50 ,, orange ...		

1900. Type as last, with change of date. Perf. 11½, except 1, 4, and 10 p., which are perf. 12.

476.	1 cent., pale blue ...		
477.	2 ,, brown ...		
478.	3 ,, deep blue ...		
479.	4 ,, yellow brown		
480.	5 ,, deep green		
481.	10 ,, carmine ...		
482.	20 ,, brown ...		
483.	25 ,, blue green		
483a.	40 ,, blue ...		
484.	50 ,, dull orange red		
485.	1 peso, brown ...		
486.	2 ,, lilac ...		
487.	3 ,, black ...		
488.	4 ,, brown ...		
489.	5 ,, vermilion ...		
490.	10 ,, black ...		
491.	20 ,, carmine ...		
492.	40 ,, dark blue ...		
493.	50 ,, orange ...		
494.	100 ,, yellow green		
495.	200 ,, dark blue ...		
496.	500 ,, rose ...		
497.	1000 ,, black brown		
498.	2000 ,, yellow green		

Type 194.

1901. Arms in circular band in centre. "BUENOS AIRES 1901" above and value below. Type 194.

		UN. s.	UN. d.	USED. s.	USED. d.
(a)	Perf. 11½.				
499.	1 cent., brick red ...				
500.	2 ,, light y'low green	0	9		
501.	3 ,, pink ...				
502.	4 ,, sky blue ...				
503.	5 ,, lilac ...				
504.	10 ,, yellowish grey	1	0		
505.	20 ,, rose ...	1	9		
506.	40 ,, light green				
507.	1 peso, carmine ...				
508.	2 ,, brown ...				
509.	4 ,, blue green ...				
510.	5 ,, violet black				
511.	10 ,, deep green ...				
512.	15 ,, pink ...				
513.	20 ,, carmine ...				
514.	40 ,, light brown				
515.	50 ,, blue black ...				
516.	100 ,, pale mauve				
517.	200 ,, red brown ...				
(b)	Perf. 11½ x 14.				
518.	1 cent., brick red ...	0	9		
519.	3 ,, pink ...	1	6		
520.	4 ,, sky blue ...				
521.	5 ,, lilac ...				
522.	25 ,, dull red brown				
523.	50 ,, blue ...				
524.	2 pesos, brown ...				
525.	3 ,, deep orange				
526.	20 ,, carmine ...				
527.	500 ,, light grey ...				
528.	1000 ,, blue ...				
529.	2000 ,, violet ...				
(c)	Perf. 14 x 11½.				
529a.	5 cent., lilac ...	2	6		

LICENCIA DE INHUMACION.

Type 195.

Jan. 1894. Arms and inscription in rectangle. Dated. Control no. in black. Perf. 13½. Type 195.

530. 2 pesos, black ...

Jan. 1895. Type as last, with change of date. Control no. in black. Perf. 11½. Type 195.

531. 2 pesos, deep slate

Jan. 1896. Type as last, with change of date. Control no. in black. Perf. 13½.

532. 2 pesos, black ... 15 0

Do. With control no. in large figures.

533. 2 pesos, black ...

Jan. 1897. Type as last, with change of date. Control no in black. Perf. 13½.

534. 2 pesos, purple ... 10 0

Variety: Double perf. horizontally

535. 2 pesos, purple ...

Type 196.

Jan. 1898. Type as last, with change of date. Control no. in black. Perf. 11½.

536. 2 pesos, purple ...

1898. Arms in circle in centre, inscriptions above and below. Date at top. Engraved on steel. Perf. 12. Type 196.

537. 2 pesos, dark blue ...

Jan. 1899. The last issue surcharged "1899" in carmine.

538. 2 pesos, dark blue ...

1899. Type of last issue, with control no. in black on blank label at top. Perf. 11½.

539. 2 pesos, blue black

Jan, 1900. Type, &c., as last. Perf. 11½.

540. 2 pesos, blue black

Jan 1901. Type of 1894 issue (No. 195), with black control no Perf. 11½.

541. 2 pesos, black ...

OFICINA QUIMICA.

Type 197.

1892? Diamond shaped stamps, with Arms in centre. Surcharged "Intendencia Municipal" in two parallel lines in various positions, in rose lilac. Laid paper. Perf. 11½. Type 197.

542. Un medio cent., brown

543. Un cent., blue ...

544. Dos y medio cent., green

Do. Surcharged in red

545. Un cent., blue ...

1892. Same type surcharged with a device in red bearing the words "INTENDENCIA MUNICIPAL." Wove paper. Perf. 11½.

546. Un cent., blue ... 1 6

547. Un cent., pale blue ...

		UN. s. d.	USED. s. d.

Type 198.

1892. Arms in centre. Surcharged vertically "INTENDENCIA MUNICIPAL" in two parallel lines, in red. Perf. 11½. Type 198.

548.	1 cent., black ...	1	0
549.	1 ,, ,, (Sur. in magenta)		

Variety: With double surcharge in magenta.

550.	1 cent., black ...		

Do. Same surcharge in magenta. Perf. 13½.

551.	1 cent., black ...		

Variety: With double surcharge.

552.	1 cent., black ...		

Do. Surcharge with device as on No. 546 in red. Perf. 13½

553.	1 cent., black ...		

1894. Stamps cut from stamped paper, surcharged with handstamp in red and used as adhesives. Arms in circular band, value in large figures below. Black control.

554.	$0,001 black ...		
555.	$0,005 ,, ...		

1894. Oblong stamps with Arms in oval on left and portrait of Rivadavia in oval on right. Engraved on steel. No gum. Perf. 11½. Type 199.

Apto para alimentacion.

Control in black on the 30 and 50c. and in carmine on the others.

556.	1 cent., green ...	1	0
557.	2 ,, brown ...	0	4
558.	2½ ,, dark blue green	1	6
559.	5 ,, grey blue ...	1	6
560.	10 ,, brown ...	2	6
561.	15 ,, chesnut ...		
562.	20 ,, dark grey ...		
563.	40 ,, dark blue ...		
564.	50 ,, orange ...		

Type 199.

		UN. s. d.	USED. s. d.

Variety: Without control.

565.	20 cent., dark grey ...		
	Apto para el consumo.		
566.	5 cent., carmine ...	0	6

Do. Perf. 12.

	Apto para alimentacion.		
567.	1 cent., green ...		
568.	2 ,, brown ...		
569.	2½ ,, dark blue green		
570.	5 ,, grey blue ...		
571.	10 ,, brown ...		
572.	20 ,, dark grey ...		
573.	25 ,, olive green		
574.	30 ,, carmine ...	3	6
	Apto para el consumo.		
575.	5 cent., carmine ...		

1895. Same type. Colours changed. Perf. 11½.

Apto para alimentacion,

Control in black on the 30 and 40c. and in carmine on the others.

576.	1 cent., grey ...	0	2
577.	1 ,, black ...	0	3
578.	2 ,, chocolate ...		
579.	5 ,, green ...	0	6
580.	10 ,, carmine ...	0	6
581.	15 ,, brown ...	0	9
582.	20 ,, yellow brown	3	6
583.	25 ,, grey blue ...		
584.	30 ,, orange yellow	3	6
585.	40 ,, rose carmine		

Variety: Laid paper.

586.	1 cent., black ...		

Variety: Imperf. horizontally.

587.	1 cent., black ...		
	Apto para el consumo.		
588.	5 cent., black brown	0	3

Do. Perf. 12.

	Apto para alimentacion.		
589.	1 cent., grey ...		
590.	1 ,, black ...		
591.	5 ,, green ...		
592.	10 ,, carmine ...		
593.	15 ,, brown ...		
594.	20 ,, yellow brown		
595.	30 ,, orange yellow		
596.	40 ,, carmine rose		
597.	50 ,, pale grey blue		

Variety; Laid paper.

598.	1 cent., black ...		

COLON.

PROVINCE OF ENTRE RIOS.

Type 200.

	UN. s. d.	USED. s. d.

1883. Arms in oval in centre. "COLON" on label below and date underneath. Red control no. Perf. 12½. Type 200.

1. 2 pesos ftes., green

COLONIA JESUS MARIA.

PROVINCE OF SANTA FÉ.

Type 201.

1890. Arms in circular band inscribed with name. Value on scroll below and figures of value in circles in upper angles. Type 201.

1. 50 cent., dark blue ...

CONCEPCION.

TERRITORY OF MISIONES.

Type 202.

Date? Figures of value in central oval, with inscription, broken below by semicular band with value. Name of Territory above. Perf. 11. Type 202.

1. 25 cent., green ...
2. 50 ,, blue ...
3. 2 pesos, red ...

CONCORDIA.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre. "CONCORDIA" on label below and date underneath. Red control no. Perf. 12½. Type 200.

1. 2 pesos, ftes., pearl grey
2. 2 ,, slate

CORDOBA.

PROVINCE OF CORDOBA.

OFICINA QUIMICA.

	UN. s. d.	USED. s. d.

Type 203.

Date? Arms in centre. Inscription above and below: OFICINA QUIMICA—MUNICIPAL CORDOBA. Imperf. Type 203.

1. 1 cent., grey green
2. 2 ,, blue ...
3. 3 ,, red ...
4. 5 ,, brown ...

Do. Perf. 12.

5. 2 cent., blue ... 1 6
6. 3 ,, red ...
7. 5 ,, brown ...

CORONDA.

PROVINCE OF SANTA FÉ.

Type 204.

Date? Arms in circular band lettered "MUNICIPALIDAD DE CORONDA." Figures of value in upper corners and value on scroll at base. Perf. 12. Type 204.

1. 25 cent. nac., orange
2. 50 ,, purple brown
3. 1 peso nac., violet

DIAMANTE.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre. "DIAMANTE" on label below, and date underneath. Red control no. Perf. 12½. Type 200.

1. 2 pesos ftes., orange yellow

UN. USED.
s. d. s. d.

Type 205.

1894. Arms in circle. Inscription above and value below. Perf. 12. Type 205.
2. 5 cent. nac., green
3. 10 ,, vermilion

DOLORES.

PROVINCE OF BUENOS AYRES.

Type 206.

Date ? Inscription, value and control no. in small square frame. Laid paper. Perf. 11½. Type 206.
1. 0$01, black on white 1 0

Date ? Large oblong rect, with inscriptions and value "0$15 por Canasto." Imperf.
2. 0$15, black on white

FLORENCIO VARELA.

PROVINCE OF BUENOS AYRES.

Type 207.

UN. USED.
s. d. s. d.

1893. Arms in oval band, inscribed with name, value below, the figures of values being in lower angles. Date in upper angles. Perf. 12½. Type 207.
1. 50 cent., grey ...

Variety: imperf.
2. 50 cent., grey ...

GENERAL BELGRANO.

PROVINCE OF BUENOS AYRES.

Type 208.

Type 209.

1895. Figure of value in circle surmounted by semi-circular band with legend "IMPUESTOS MUNICIPALES." Name above and blank label below for control nos. Perf. 12. Types 208 and 209.
1. 50 cent., blue ...
2. 1 peso, carmine ...
3. 2 ,, violet ...

GENERAL PINTO.

Date ? Arms in oval, the lower half of which is surrounded by a band inscribed with name. Figures of value in upper corners and value below. Label for control no. at base. Control no. in black. Perf. 11½. Type 222.
1. 40 cent., rose ...

GOYA.

PROVINCE OF CORRIENTES.

Type 210.

UNUSED. USED.
s. d. s. d.

1895. Arms in circular band. Value on label below and figures of value in upper corners. Perf. 12. Type 210.
1. 1 peso, pale claret 2 6

GUALEGUAY.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre. "GUALEGUAY" on label below and date underneath. Red control no. Perf. 12½. Type 200.
1. 2 pesos ftes., claret
2. 2 ,, chocolate

GUALEGUAYCHU.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre. "GUALEGUAYCHU" on label below and date underneath. Red control no. Perf. 12½. Type 200.
1. 2 pesos ftes., blue green

GUAYMALLEN.

PROVINCE OF MENDOZA.

Date ? Arms in a shield, name above "MUNICIPALIDAD DE GUAYMALLEN," below Arms on a scroll the motto, "SEMPER ASCENDE" and value on label as base. Imperf.
1. $0,20, blue ...
2. $0,50, orange ...
3. $1,00, carmine ...
4. $2,00, blue ...
5. $5,00, green ...

Do. Perf. 12
6. $0,20, blue ...
7. $0,50, orange ...
8. $1,00, carmine ...
9. $2,00, blue ...
10. $5,00, green ...

LA ESPERANZA.

PROVINCE OF SANTA FÉ.

Type 211.

1891. Arms in circular band, inscribed with name. Value on scroll below and figures of value in circles in upper corners. Perf. 11½. Type 211.
1. 20 cents, brown ...
2. 30 ,, mauve ...
3. 40 ,, green ... 20 0
4. 50 ,, carmine ...
5. 1 peso, blue ...

UN. USED.
s. d. s. d.

Type 212.

1900. Foul anchor in oval band above; name of province on scroll below. Value at base and figures of value in angles. Perf. 11½. Type 212.
6. 50 cent., carmine ... 4 0
7. 1 peso, blue ... 5 0
8. 2 ,, green ... 7 6

1901. Type similar to last. Perf. 11½.
9. 20 cents., red brown 2 6

LA PAZ.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre. "LA PAZ" on label below and date underneath. Red control no. Perf. 12½. Type 200
1. 2 pesos ftes., yellow
2. 2 ,, orange

LAS FLORES.

PROVINCE OF BUENOS AYRES.

Type 213.

1891. Inscriptions and value in rectangle. Control no. in black on blank label within the frame. Perf. 12 Type 213.
1. 50 cent., blue ...
2. 1 peso ,, ? ...
3. 2 ,, ,, ...

1892. Similar type, but dated. Control no. in black on lined label within frame. Perf. 11½.
4. 50 cent., blue ...
5. 1 peso ,, ? ...
6. 2 ,, ,, ... 7 6

UN. USED.
s. d. s. d.

Type 214.

1893 Name on label above and value below. Control no. in black on lined label in centre, above which are inscriptions. Date on each side of figure of value. Perf. 11½. Type 214.

7. 50 cent., blue green
8. 1 pesos, red ...
9. 2 ,, yellow ... 5 0

1894. Type as last. Control no. in red. Perf. 11½.

10. 50 cent., carmine ...
11. 1 peso, yellow ...
12. 2 ,, green ...

1895. Type as last. Control no. in red on 50c. and 1p. and in black on 2p. Perf. 11½.

13. 50 cent., yellow ...
14. 1 pesos, blue ...
15. 2 ,, carmine ... 5 0

1896. Type as last. Control no. in red. Perf. 11½.

16. 1 pesos, grey ...
17. 2 ,, green ...

1897. Type as last. Control no. in black. ? Perf.

18. 1 pesos, violet ...
19. 2 ,, bistre brown

1900. Type as last. Control no. in black. Perf. 11½.

20. 1 peso, blue ...
21. 2 ,, carmine ...

LAS HERAS.

PROVINCE OF MENDOZA.

Date ? Arms in circle and value at sides. Name on straight label above and MENDOZA on a scroll below. Perf. 11½.

1. 10 cent., yellow brown
2. 20 ,, blue ...
3. 50 ,, red ...

LAVALLE.

PROVINCE OF MENDOZA.

Date ? Arms in oval, with name above. "MENDOZA" on a scroll below Arms. Figures on either side seated on a rectangle containing the value in "CENTS." Perf. 12.

1. 50 cent., magenta ...

Date ? Similar type, with value "CENTVS." Perf. 12.

2. 10 cents., greenish blue
3. 50 ,, brown bistre

UN. USED.
s. d. s. d.

LINCOLN.

PROVINCE OF BUENOS AYRES.

1895. Value in oval band inscribed with name. Ornaments in spandrels. Perf. 11½.

1. 50 cent., blue ...
2. 1 peso, reddish brown

LOBERIA.

Type 215.

1900 ? Seal on ice-floe and ship in distance in rectangle. Name above and figure of value in circles in lower angles with word "CENTAVO" between. Perf. 11½. Type 215.

1. 1 cent., mauve ...
2. 5 ,, green ...
3. 10 ,, rose ...

LOMAS DE ZAMORA.

Type 216.

1893. Arms and date in lozenge, inscribed with name. Type 216.

1. 50 cent., blue ...

UN. USED.
s. d. s. d.

Type 217.

1897. Arms in circular band inscribed with name. Date in upper corners and figure of value in lower. Perf. 11½. Type 217.
2. 1 peso, red ... 0 9
3. 2 ,, blue ... 1 0*

LUJAN.

PROVINCE OF MENDOZA.

Date ? Type of the stamps of "LAVALLE." Imperf.
1. 10 pesos, bright blue
2. 20 ,, pale carmine

Do. Perf.
3. 10 pesos, bright blue
4. 20 ,, pale carmine

MAIPU.

PROVINCE OF BUENOS AYRES.

Type 218.

1900. ? Arms in circular band inscribed with name. Value below. Perf. 11½. Type 218.
1. 10 cent., blue ...
2. 25 ,, green ...
3. 50 ,, dark green
4. 1 peso, brown ...
5. 2 ,, orange ...
6. 3 ,, violet ...

MENDOZA.

PROVINCE OF MENDOZA.

Date ? Arms in circular band, inscribed with name. Value below. Perf. 11½. Type 218.
1. 10 cent., red brown
2. 50 ,, green ... 3 6

UN. USED.
s. d. s. d.

Type 219.

1898. Arms in oval. Value in figures in lower angles. Perf. 11½. Type 219.
3. 10 cent., blue ...
4. 20 ,, carmine ...

1900 ? Arms in oval band with inscription, "MENDOZA" on straight label below. Figures of values in circles in lower angles with word "CENTAVOS" on scroll between. Perf. 11½.
5. 10 cent., bright blue

MONTE.

PROVINCE OF BUENOS AYRES.

Type 220.

1893. Tall rect., Arms in circular band inscribed with name in centre. Above "IMPUESTOS 1893" and value below. Blank vertically lined label at base. Perf. 11½. Type 220.
1. 50 cent., blue ...
2. 5 pesos, mauve ...
3. 10 ,, yellow green

NOGOYA.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre. "NOGOYA" on label below and date underneath. Red control no. Perf. 12½. Type 200.
1. 2 pesos ftes., dark red
2. 2 ,, pale red

PARANA.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre, "PARANA" on label below and date underneath. Red control no. Perf. 12½. Type 200.
1. 2 pesos ftes., pale blue

UNUSED. USED.
s. d. s. d.

Type 221.

1891. Arms in oval the lower half of which is surrounded by a band inscribed with name. Figures of value in upper corners and value below. Surcharged with control no. in black, horizontally. Perf. 10½. Type 221.
2. 1 peso, yellow brown 2 6
3. 2 ,, orange ...
Variety: without surcharge of control no.
4. 1 peso, yellow brown
1892. Same type as last Without surcharge of control no. Perf. 11½.
5. 5 cent., slate ...
6. 50 ,, green ...
7. 1 peso, blue ... 1 6
8. 2 ,, bistre ...
9. 3 ,, brown ...
10. 5 ,, vermilion ...
1893. Same type as last. Without surcharge of control no. Perf. 11½.
11. 1 peso, rose ... 2 6
Do. With surcharge of control no. diagonally in black, from left top corner to bottom right, or from bottom left corner to top right.
12. 1 peso, rose ...
1893. Same type as last. Without surcharge of control no. Perf. 11½.
13. 5 cent., blue ...
14. 1 peso, yellow green
Do With surcharge of control no. diagonally in black, from left top corner to bottom right, or from bottom left corner to right, or inverted.
15. 5 cent., blue ...
16. 1 peso, yellow green 2 6
1894. Same type as last. Surcharged with control. no. in black vertically. Perf. 11½.
17. 50 cent, yellow green 2 6
18. 1 peso, blue ... 2 6
19. 2 ,, orange ...
20. 3 ,, pale blue ...
Do. Surcharged with control no. in black horizontally.
21 50 cent., yellow green 2 6
22. 1 peso, blue ... 2 6
1896. Same type as last. No control no. Perf. 11½.
23. 5 cent., lilac ...
24. 2 pesos, brownish grey
25. 3 ,, red brown ...
26. 4 ,, slate ...
Do. Surcharged with control no., in black vertically.
27. 5 cent., lilac ...
28. 1 peso, ? ...
29. 2 ,, brownish grey
30. 3 ,, red brown ...
31. 4 ,, slate ...

UN. USED.
s. d. s. d.

Type 222.

1897. Same type as last, but with label added at base for control no. which is surcharged in black. Perf. 11½. Type 222.
32. 50 cent., rose ...
33. 1 peso, blue ... 2 6
34. 3 ,, red brown...
Do. Without surcharge of control no.
35. 50 cent., rose ...
36. 1 peso, blue ...
1899. Type as last, surcharged in violet, "HABILITADO 1899". Control nos. in black. Perf. 11½.
37. 50 cent., rose ...
38. 1 peso. blue ...
1900. Same type but reduced in size. Control nos., in black. Perf. 11½.
39. 1 peso, brick red ...
Do., surcharged in violet "HABILITADO VISITADA 1900." in numerous styles.
40. 1 peso, brick red ...
1900. Type of 1896, surcharged in violet horizontally "HABILITADO 1900."
41. 5 cent., lilac ...
1901. Stamps of previous issues surcharged "Habilitado Visitada, 1901" in violet.
42. 1 peso, brick red (1900)
43. 3 ,, pale blue (1894)
44. 3 ,, red brown (1897)
Variety: with double surcharge
45. 1 peso, brick red (1900)

POSADAS.

TERRITORY OF MISIONES

Type 223.

Date? Arms in oval with figures of value on each side. Name above and value in words on label at base. Perf 11½. Type 223.
1. 50 cent., red ...
2. 2 pesos, blue ...
3. 5 ,, dark green

UN. USED.
s. d. s. d.

RESISTENCIA.

TERRITORY OF CHACO

Type 224.

Date? Arms in large rect. with value at sides "ESTAMPILLA DEL TESORO" above and name and control no. in black in blank label below. Perf. Type. 224

1. 5 cent., yellow ... 1 0
2. 10 ,, black ... 2 0
3. 50 ,, pale dull brown
4. 1 peso, violet ...
5. 2 ,, emerald green 4 0
6. 5 ,, deep rose ...

ROSARIO.

PROVINCE OF SANTA FÉ.

1873. Arms in circular band inscribed with name. Value on scroll below and figures of value in circles in upper corners. Perf. 12. Type 204.

1. 10 cent. ftes., rose ...
2. 50 ,, dark blue
3. 1 peso fte., blue green
4. 4 ,, bistre ...

Do., with shaded figures in upper angles.

5. 10 cent. ftes., rose ...

Type 225.

1891. ? Value in circular band inscribed with name. Value on label below and figures of value in circles in upper corners. Perf. 11½. Type 225.

6. 10 cent., carmine rose
7. 20 ,, bistre ...

UN. USED.
s. d. s. d.

Type 226.

18 . Arms in oval, name above, value below. Figures of value in upper corners. Type 226.

(a) Perf. 12½.
8. 2 cent., blue ...

(b) New die (?) the imprint of lithographer at base of stamp outside frame being smaller in length.

9. 2 cent., blue ... 1 6

(c) Perf. 11½
10. 2 cent., blue ...
11. 2 ,, grey blue ...

SERVICIO SANITARIO.

Type 227.

Date? Arms in circle in lower part of large rect. value on labels at sides. Name above and underneath name a blank label for control no, which appears in MS. in red. Figures of value in circles in corners. "SERVICIO SANITARIO" on label at base. Type 227.

(a) Perf. 11½.
12. 1 peso, black ...

(b) Perf. 11.
13. 1 peso, black ...

ROSARIO TALA.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre. "ROSARIO TALA" on label below and date underneath. Red control no. Perf. 12½. Type 200.

1. 2 pesos ftes., bright blue

UN. USED.
s. d. s. d.

SAAVEDRA.

PROVINCE OF BUENOS AYRES.

Type 228.

1895. Arms in oval band, inscribed with name, value below, the figures of value being in lower angles. Perf. 12. Type 228.
1 10 cent., violet ... •

SAN FERNANDO.

PROVINCE OF BUENOS AYRES.

Type 229.

1899. Arms in circular band inscribed with name, date above and value on coloured label below. At base a blank label for control no. which is impressed in black. Perf. 12½. Type 229.
1. 20 cent., green and red
1900. Same type, &c.
2. 20 cent., chesnut and blue
1901. Same type, &c.
3. 20 cent., verm' and blue 10 0

SAN FRANCISCO.

PROVINCE OF CORDOBA.

RENTA MUNICIPAL

1898. Arms of Cordoba in circular band "RENTA MUNICIPAL 1898" in centre. Figures of value in upper corners and value below Arms. Inscription "SAN FRANCISCO CORDOBA" in two lines on blank label at base. Perf. 11½. Type 230.
1. 50 cent. nac., brown
2. 1 peso nac., blue ...
3. 2 ,, carmine

UN. USED.
s. d. s. d.

Type 230.

SAN LORENZO.

PROVINCE OF SANTA FÉ.

Type 231.

1894. Lozenge shaped stamp, containing Arms in oval band inscribed with name and broken at sides by scrolls containing value in words. Figure of value in upper and lower corners. Perf. Type 231.
1. 20 cent., blue ...
2. 50 ,, orange ...
Date ? Same type. Perf. 12½.
3. 20 cent., vermilion

Type 232.

UN. USED.
s. d. s. d.

Date? Large and narrow lozenge shaped stamp, containing value in oval band inscribed with name. Perf. 12. Type 232.

4. 25 cent., blue ...

SAN MARTIN.

PROVINCE OF CORRIENTES.

Type 233.

1893. Portrait of General San Martin in oval band inscribed with name; below, a scroll with words "IMPUESTOS 1893" and value on label at base. Perf. 11½. Type 233.

1. 1 cent., brown ...
2. 2 ,, dull violet ...
3. 5 ,, green ...
4. 10 ,, orange ...

Date? Stamp No. 1 surcharged "¼" in large violet figures. Perf. 11½.

5. ¼ on 1c., brown ...

SAN NICHOLAS.

PROVINCE OF BUENOS AYRES.

Type 234.

1895. Upright rect., "SAN NICHOLAS" on horizontal band across centre. Figure of value in ornamental oval in bottom left corner and "CENTAVOS" on label at middle of right side of oval. Perf. Type 234.

1. 50 cent., sky blue ...

Type 235.

UNUSED. USED.
s. d. s. d.

Date? Upright rect., "SAN NICHOLAS" on diagonal band. Large figures of value below and "CENTAVOS" on scroll at base. Perf. 11½. Type 235.

2. 50 cent., vermilion

SANTA FÉ.

PROVINCE OF SANTA FÉ.

Type 236.

Type 237.

Type 238.

1880. Arms and value in words enclosed in band formed of two half circles and inscribed with name for values in centavos and Arms in oval band and label of value below for values in pesos. Figures of value in the angles and values in centavos and in upper angles only on values in pesos. Perf. 12½. Types 236, 237 and 238.

1. 10 cent. ftes., violet ...
2. 20 ,, pale blue
3. 30 ,, orange
4. 50 ,, dark green
5. 1 pesos fte., red brown
6. 2 ,, carmine 20 0

		UN. s. d.	USED. s. d.

Type 239.

1889. Arms in oval band inscribed with name, and value on label below. Figures of value in circles in upper angles. Perf. 11½. Type 239.

7.	10 cent., dull violet ...		7 6
8.	20 ,, pale blue ...		
9.	30 ,, orange ...		
10.	50 ,, yellow green		7 6
11.	1 pesos, yellow brown		12 6
12.	2 ,, green ...		
13.	5 ,, brown violet		

1893. Same type as last. Change of colour.

14.	50 cent., blue ...		

Type 240.

1893 Arms in a square, large figure of value below and small figures in 8 rayed star at sides. Name above. Perf. 11½. Type 240.

15.	2 cent., blue grey ...		

Do. Surcharged "Contaduria municipal, 1893" in oval, in violet.

16.	2 cent., blue grey ...	1 0	
16a.	50 ,, blue ...		
16b.	1 peso, yellow brown		

Type 241.

1895 ? Cap of Liberty on pole and book, with rising sun behind, surrounded by a wreath of oak leaves, and dates 1580 above and 1810 below, in centre. Value on blank label at base and control no. on blank label above. Perf. 11½. Type 241.

		UN. s. d.	USED. s. d.
(a)	Control no. in blue.		
17.	1 ctv., ultramarine		
18.	2 ctv., orange ...		
19.	20 ctv., lilac ...		
20.	40 ctv., bistre ...		
21.	50 ctv., yellow green		
22.	1 PESO, greenish black		
23.	2 pesos, red brown		
24.	5 ,, grey green		
25.	10 ,, bistre ...		
(b)	Control no. in black.		
26.	1 ctv., ultramarine		
27.	2 ctv., orange ...		
28.	20 cts., lilac ...		
29.	40 cts., bistre ...		
30	50 cts., yellow green		
31.	1 PESO, greenish black		
32.	2 pesos, red brown		
33.	5 ,, grey green		
34.	10 ,, bistre ...		

Type 242.

1898. Harbour and shipping in diamond between scrolls bearing name above, and small oval containing Arms and value below. Date in lower corners, and blank label for control no. (printed in blue) above. Perf. 11½. Type 242.

35.	0,01 cent., olive green	1 6	
36.	0,02 ,, yellow brown	1 6	
37.	0,05 ,, grey brown	1 0	
38.	0,10 ,, dark green	1 0	
39.	0,20 ,, purple brown	1 6	
40.	0,50 ,, ultramarine	1 0	
41.	1 peso, electric blue	2 6	
42.	2 ,, dark blue		
43.	5 ,, magenta ...		
44.	10 ,, yellow green		
45.	12 ,, rose red ...		
46.	15 ,, yellow ...		
47.	20 ,, pale lilac brown	10 0	
48.	25 ,, violet ...		
49.	30 ,, orange ...		
50.	50 ,, marone ...		

1899. Arms in oval band inscribed with name. Date above, value below and figures of value in circles in upper corners. Perf. 11½.

51.	10 cent., bright green		
52.	20 ,, chesnut ...		
53.	40 ,, brick red ...		
54.	50 ,, orange ...		
55.	4 pesos yellow ...		
56.	5 ,, carmine ...		
57.	8 ,, sky blue ...		

UN. USED.
s. d. s. d.

OFICINA QUIMICA.

Type 234.

Date ? Round stamp, bearing on circular band the words OFICINA QUIMICA MUNICIPAL, and within the value and APROBADO- SANTA FÉ. Type 243.

58. 1 cent black and rose
59. 2 ,, blue and green

Type 243a.

Date ? Similar stamp, but value and SANTA FE in centre. Type 243a.

60. 1 cent., blue on yellowish paper 1 0

Date ? Band 160 x 27 mm., Arms in centre in a circle and value at the extremities.

61. 1 cent., black and rose
62. 2 ,, blue and green

SANTA ROSA.

PROVINCE OF MENDOZA.

Date ? Type of the stamps of LAVALLE. Imperf.

1. 50 cent , orange ...

1899 Same type, but date together with value on label.

2. 10 cent., green ...
3. 50 ,, bistre ...

TANDIL.

PROVINCE OF BUENOS AYRES.

Type 244.

1897. Logan stone in centre, with date below. Name above and figures of value in circles in lower angles. Perf. 11½. Type 244.

1. 2 cent., orange ...
2. 5 ,, carmine ...
3. 10 ,, blue ...
4. 20 ,, bistre ...
5. 50 ,, green ...

UN. USED.
s. d. s. d.

1898. Stamp of last issue, surcharged "**1898**" in large black figures.

6. 2 cent., orange ...

Type 245.

1899. Design similar to 1897 issue, but stamp is oblong rect., and the date is added on each side of central design. Perf 11½. Type 245.

7. 2 cent., orange ...
8. 5 ,, brown ...
9. 10 ,, blue ...
10. 20 ,, dark green
11. 50 ,, claret ...

1900. Same type as last, without date

12 2 cent., green ...

TUCUMAN.

PROVINCE OF TUCUMAN.

Type 246.

Date ? Arms in oval, with name below on semi-oval band. Value below and figures of value in circles in upper corners. Perf. 11½. Type 246.

1. 50 cent , blue ...
2. 2 pesos, pink. ...

URUGUAY.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre. "URUGUAY" on label below and date underneath. Red control no. Perf. 12½. Type 200.

1. 2 pesos ftes., red brown

VICTORIA.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre. "VICTORIA" on label below and date underneath. Red control no. Perf. 12½. Type 200.

1. 2 pesos ftes., brown

1894. Arms in circle in centre. Name above and value below. Perf. 12. Type 247.

2. 25 cents., dark brown
3. 50 ,, pale brown
4. 1 peso, blue ...
5. 2 ,, red brown

UN. USED.
s. d. s. d.

Type 247.

VILLAGUAY.

PROVINCE OF ENTRE RIOS.

1883. Arms in oval in centre. "VILLAGUAY" on label below and date underneath. Red control no. Perf. 12½. Type 200.
1. 2 pesos ftes., bronze green
2. 2 ,, grey green.

ADDENDA.

ARGENTINE REPUBLIC.

CONSULAR SERVICE.

1887 ? Type 2.
9a. 2 pesos, bluish violet on surface, blue on reverse
Do. Modified type "2" with no ball on tail.
14a. 2 pesos, mauve ...
14b. 2 ,, lilac ...
1902. Type 4.
50 cent., dark green
2 pesos, bronze ...

DOCUMENTS.

1878. Type 5.
78a. 5 pesos, ultramarine (var. 1)
1900. Type 17 The missing colours are given in the Fiscal Chronicle of *M. P. J.* for Feb. 1902, as well as the values and colours of the series for 1901.

FOREIGN BILLS.

1900. Type 20. The values and colours are given in the Fiscal Chronicle of *M. P. J.* for Feb. 1902, as well as the series for 1901.

PATENTS.

1900 and 1901. Type 25. The colour and values are the same as for 1899.

TOBACCO.

2. Cigarettes.

1897-98. Type 30. Perf. 11½.
828a. 6c., red brown ...

5. Tobacco in Packets.

1895. Type 34.
1074a. 6c., red brown ...
1075a. 9c, rose ...
The colour of the 20c., is *slate blue*.

PROVINCES.

BUENOS AYRES.

DOCUMENTS.

1885. Type 46. Perf. 12½.
259a. 10c., blue green ...
259b. 30c., yellow green
259c. 50c., brick red ...
259d. 80c., purple ...

UN. USED.
s. d. s. d.

259e. 2p., chesnut ...
259f. 3p., bistre ...

ENTRE RIOS.

DOCUMENTS.

1889. Type 113. Surcharged with control in black, vertically, reading downwards. Perf. 12½.
95a. 5c., vermilion ...
Do. No control no. Perf. 12.
100a. 20c., pale brown ...

IMPUESTO DE TABLADA.

1898. Type 121.
180a. 10c., green ...
180b. 50c., violet ...

JUJUY.

DOCUMENTS.

1889 ? Type 122.
8a. 20 pesos, orange ...
8b. 30 ,, slate grey
8c. 40 ,, violet ...

MENDOZA.

LEY DE SELLOS.

1889 Type 129.
36a. 50c., pale blue ...
1890. Type 130.
48a. 50p., blue ...

SALTA.

DOCUMENTS.

1891. Type 133.
2a. 10 c.n., orange ...
1891. Type 134.
8a. 12 c.n., green ...
15a. 2 p.n. blue ...
15b. 4 ,, brown ...

SANTA FE.

CONTRIBUCION DIRECTA.

1899.
10 cents., yellow brown
20 ,, bright blue
40 ,, carmine
50 ,, pearl grey

DOCUMENTS.

1884. Surcharged "1884"
179a. 9 pesos, green ...
1897. Type 155. Error, with word "centavos" inverted.
315a. 40c, brown ...

SANTIAGO DEL ESTERO.

1882. Type 164. Imperf. ...
42 cent. ftes., black
1889. Type 167. Perf. 13½.
12a. 25 cent., bistre ...
1890. Type 168. Perf 11½.
21a. 25 cent., violet lake
Date ? Surcharged "RENTA PUBLICA"
24a. 75 cent., violet ...
Date ? Surcharged "RENTA PROVINCIAL" in violet.
5 cent., blue ...

MUNICIPALITIES

CONCORDIA.

Date ? Figure of value in circle in centre and "MUNICIPALIDAD DE CONCORDIA" on curved labels above and below. Perf. 11½.
3. 75 cent., brown. ...

MORLEY'S Philatelic Journal.

Edited by L. W. FULCHER, B.Sc.

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. III. No. 1. Subscription 2/6 per annum, post free. JANUARY, 1902.

SPECIAL OFFER FOR JANUARY, 1902.

Queen's Head Revenues.

THE COLONIAL FISCAL PACKET contains 50 varieties of Cyprus, India, Cape, Ceylon, Straits, Griqualand, Canada, Australia &c. Post free 2/6.

THE BRITISH FISCAL PACKET contains 130 varieties of the Revenue Stamps of England, Scotland, Ireland, and the Isle of Man, including many very scarce varieties. Post free 10/6.

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THE VICTORIAN ERA PACKET of Revenue Stamps of Great Britain and the Colonies contains 200 varieties including a British Deed Stamp, with Inland Revenue Cancelling mark of 1837, the year of Her Majesty's Accession. Post free 10/-.

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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POSTAGE.

ZULULAND.

1888. Surcharged on English.

	UNUSED.	USED
½d., vermilion	0 3	0 6
1d., lilac	0 6	0 9
2d., green & carmine ...	1 6	1 6
2½d., purple on blue ...	1 6	2 0
3d., brown on yellow ...	2 0	2 0
4d., green & brown ...	2 6	4 0
5d., lilac and blue ...	8 6	8 6
6d., purple on red ...	5 0	6 0
9d., purple & blue ...	15 0	15 0
1/-, green ,, ...	12 6	15 0

1891. Surcharged on Natal.

½d., green with stop ...	2 6	—
½d., ,, no Stop after d ...	2 6	10 0
1d., lilac	0 6	0 3
6d., ,, ...	7 6	—

1894. Postage and revenue.

½d., lilac and green ...	0 2	—
1d., ,, ,, carmine ...	0 3	0 2
2½d., ,, ,, blue ...	0 7	—
3d., ,, ,, brown ...	0 9	—
6d., ,, ,, black ...	1 3	—
1/-, green	2 0	—
4/-, green & carmine ...	7 6	—

GREAT BRITAIN.

POSTAGE. OFFICIALS.

Army Official.

	Very fine USED.	Fair used copies.
½d., vermilion	0 2	0 1
1d., lilac	0 1	0 1
2½d., purple on blue ...	0 6	0 4
½d., verm. Error OFFICIAL ...	7 6	5 0
1d., lilac ,, ,, ...	5 0	3 0
½d., green	0 2	0 1
6d., purple on red ...	1 6	—

I. R. Official.

1882.

½d., green	0 6	0 4
1d., lilac	0 1	0 1
6d., grey	0 9	0 6

1885.

½d., slate	0 4	0 3
2½d., lilac	5 0	4 0
1/-, green, (very rare) ...	100 0	35 0

1888.

½d., vermilion	0 2	0 1
1/-, green	2 0	1 6

GREAT BRITAIN.—*Continued.*

POSTAGE. OFFICIALS.

	Very fine USED.	Fair used copies.
1892.		
2½d., purple on blue ...	0 9	0 6
1901.		
½d., green	0 9	0 6
6d., purple on red ...	1 6	—

Govt. Parcels.

1883.

1½d., lilac	5 0	4 0
6d., green	15 0	8 6
9d., ,, ...	7 6	4 6
1/-, brown, plate 13 ...	4 6	3 6
1/-, ,, ,, 14 ...	15 0	10 0

1888.

1½d., purple and green ...	0 3	0 2
6d., ,, on red ...	0 4	0 3
9d., blue and purple ...	0 6	0 4
1/-, green	1 6	1 0

1891.

1d., lilac	0 4	0 3
2d., green and red ...	0 9	0 6
4½d., red and green ...	2 6	1 6

1901.

1/-, green and scarlet ...	Wanted to purchase

APPROVAL BOOKS.

The following fresh books are now ready to send to clients or collectors furnishing satisfactory references.

No.

284. South African War Stamps, a very fine lot used and unused of the V. R. I. surcharges, Mafekings, Vryburgs, Lydenburgs &c.
285. Revenues and Telegraphs various.
286. Orange Free State, a very fine selection of the obsolete issue, including most of the rare provisional surcharges.
287. Transvaal (Vol. 1).
288. Fiji Postage, Colonials &c.
289. Fiscals and Postage, new issues, &c.
290. New Zealand, N. S. Wales, Fiji and Tonga Postage—additional varieties and recent issues to the respective books of these countries.
291. } Vol. 1 (A fine Selection of the 2½d. postage
292. } Vol. 2 (stamps of all the Colonies, comprising a fine range of shades and printings.
293. Columbia and Buenos Ayres Postage.
294. Transvaal Postage (Vol. 2) a very fine selection used and unused—many rarities and including the V. R. I. issues, Lydenburgs Rustenburgs &c.
295. Argentine Fiscals (Vol. 1) arranged according to our supplement catalogue.
296. Great Britain used various, including fine lot of the current 1/- in pairs and blocks.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

APPROVAL BOOKS.—*Continued*

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Approval Books of all varieties of English Stamps, used and unused: Telegraph, Fiscals, Entires, etc. Also rare and curious early Postmarks, including Dockwray's "Peny Post Payd," etc.

TELEGRAPHS.

INDIA.

	USED.
2 RUPEES, on 2r. 8a. orange, local sur.	5 0
,, London printed surcharge	0 9
2 rupees, yellow (New issue)	0 2

REVENUES.

JAMAICA.

Insurance (Sea Policies).

	USED.
3d., blue, surchg. black. die J.	... 1/-
6d., ,, ,, ,, ,, EE	... 9d.
9d., ,, ,, ,, ,, D	... 6d.
1/-, ,, ,, ,, ,, R	... 6d.
2/- ,, ,, ,, ,, A	... 1/6

SANTA FE.

Municipalidad de Esperanza.

	UNUSED.
20 centavos, brown ...	... 2/6

ARGENTINE.

Documents.

	UNUSED.
5 centavos, green, 1900 ...	... 5d.
5 ,, blue, 1901 ...	... 4d.

PERU.

1901-1902.

	USED
10 centavos red	... 1d.
25 ,, blue	... 3d.
1$, green	... 6d.

SPAIN.

Sello.

	USED.
1 peseta, rose, 1882 ...	... 6d.
2 ,, blue ,, ...	... 9d.
1 ,, blue, 1891 ...	... 4d.
2 ,, carmine, 1891 ...	... 1/.
1 ,, brown, 1893 ...	... 4d.
2 ,, violet, 1893 ...	... 6d.

QUEENSLAND.

Beer Duty 1901.

	USED.
2/-, red	... 1/6
6/6, drab	... 5/-
4/3 on 4/6, blue	... 2/9
6/3 on 6/6, drab	... 5/-
12/6 on 12/9, orange ...	... 7/6

REVENUES.—*Continued.*

UNITED STATES.

1767.

2/6 blue Deed Stamp (America) with silver foil through centre, and "Geo. III" monogram on back (on portion of parchment as used) *very rare* ... £7 10 0

1763.

4d., red, Almanack Stamp (America) die number 194 (unused) ... £5 0 0

1862 Documents.

	UNUSED.	USED.
1 cent., Proprietary imperf.	—	30 0
2c., blue ,, ,, ...	40 0	—
10c., ,, Bill of Lading ,, ...	—	2 0
15c., brown, Inland Exchange, imperf	—	4 0
20c., red, Foreign Exchange, imperf.	7 6	3 0
25c., Bond, imperf. ...	—	30 0
30c., lilac, Foreign Exchange, imperf.	—	3 0
50c., blue, Conveyance, imperf.	—	5 0
50c., ,, Foreign Ex. ,,	—	3 6
50c., ,, Lease ,,	—	4 0
50c., ,, Life Insurance ,,	—	8 0
50c., ,, Mortgage ,,	—	4 6
60c., orange, Inland Ex. ,,	—	4 0
70c., green, Foreign Ex. ,,	—	12 0
1$, red ,, ,, ,,	—	1 6
1$, ,, Mortgage ,,	—	4 0
1$ 60c., green, Foreign Ex. ,,	—	30 0
2$, red, Conveyance ,,	—	8 0
2$, ,, Mortgage ,,	—	8 0
2$, ,, Probate of Will ,,	—	100 0
3$, green, Manifest ,,	—	5 0
1.30$, red, Foreign Ex. perforated	—	2 0
1.60$, green ,, ,, ,,	—	6 0
1.90$, violet ,, ,, ,,	—	2 6

RAILWAYS.

LONDON, BRIGHTON and SOUTH COAST.

½d., blue, perf.	... 1d.
1d., ,, ,, ...	... 2d.
1½d., ,, ,, ...	... 3d.
2d., ,, ,, ...	... 4d.
3d., ,, ,, ...	... 6d.
4d., ,, ,, ...	... 8d.

SOUTH AFRICAN WAR RELICS.

FOR SALE.

Queen's Chocolate Box, full, price £2 10 0

The Ladysmith Bombshell. Illustrated book, published by Earl Robert at Durban, of the papers issued during the siege, as a souvenir of the Siege of Ladysmith. price 10/6

Kruger shilling price 2/6

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

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HANDY POCKET ALBUM, for reconstructing a sheet of the Postage Stamps of Great Britain. Each Album contains 20 pages, with spaces for the 240 stamps necessary for each sheet, 3d. each, 2/6 per dozen

A HISTORY OF THE ADHESIVE STAMPS OF THE BRITISH ISLES. Compiled from Official Sources by Hastings E. Wright and A. B. Creeke, jun., with 12 plates of Photo Mezzotype Illustrations, and 26 plates of Diagrams. Imperial 8vo., 260 pages. Published by the London Philatelic Society, price 24/-, post free 24/6, abroad 25/-

POSTAGE STAMPS AND THEIR COLLECTION, a practical handbook for Collectors, by O. Firth, profusely illustrated, published by "The Bazaar" office, cloth gilt, 3/6, post free 3/9.

THE BAZAAR PHILATELISTS' SUPPLEMENT, the first three numbers published during season 1894-95, containing many interesting illustrated articles by well known Philatelists, the three numbers 2/6.

ALBUM FOR COLONIAL REVENUE STAMPS. Vol. I, Antigua to India, with spaces for all known varieties up to date of publication, on specially thick paper, and well bound in dark green cloth (carriage abroad extra) 12/6.

WALTER MORLEY'S Catalogue and Price List of the Revenue Stamps of the British Colonies, an invaluable work of reference to any Philatelist. 2/6.

LUNDY'S Catalogue of Revenue Stamps of Germany and Switzerland, 1/6.

Handbook of the Revenue Stamps of Great Britain and Ireland, by Fred. Geo. C. Lundy, post free 1/6.

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The embossed Deed Stamps of Great Britain (Part I.) containing the stamps used during the reigns of William and Mary, Queen Anne, and George I., 3d.

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BRITISH EMPIRE,

PART I, 1902. POST FREE 2/3.

Part II. Foreign Countries.

NOW READY.

POST FREE 2/3.

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BY H. L'ESTRANGE EWEN.

440 pages with illustrations of 1209 stamps (many entire sheets)—the work is beautifully printed and spendidly bound—price 21/- post free, carriage abroad extra (weight with packing 5½ lbs.)

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BY BERTRAM W. H. POOLE.

56 pages, profusely illustrated, post free 1/-

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Bound in dark blue cloth **3/6.**

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British Africa Postage Stamp Album.

A NEW AND VERY COMPLETE ALBUM

Designed for the British Possessions, etc., on the African Continent.

220 PAGES SIZE, 8¾ x 11½ inches.

In Two Qualities.

No. 25.—On extra stout paper, strongly bound in art vellum, gilt lettered and artistically designed coloured edges. **Price 10/- Post-free in Great Britain, 11/3**

No. 26.—On heavy highly glazed plate paper, half bound in morocco, art vellum sides, raised band and full gilt back, gilt lettering and edges, supplied in strong box. **Price 21/- Post-free in Great Britain, 22/-**

Carriage abroad extra.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

Edited by L. W. FULCHER, B.Sc.

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. III. No. 2. Subscription 2/6 per annum, post free. FEBRUARY, 1902.

SPECIAL OFFER FOR FEBRUARY, 1902.

ORANGE RIVER COLONY.

POSTAGE.	USED.
1892, 2½d. on 3d., blue (catd. 1/6)	9d.
1896, 2½d. on 3d., blue (catd 2/-)	9d.

8/- per dozen.

TRANSVAAL.

REVENUE 1902	UN.
6d. lilac, Cape sur. in black	9d.

ARGENTINE.

FOREIGN BILLS 1901 (SEGUNDA.)

	USED.
50 centavos, crimson ...	1d.
1 peso, dark green ...	1d.
2 pesos, orange	3d.
3 ,, red brown ...	2d.
4 ,, dark olive ...	2d.
5 ,, violet red ...	9d.
6 ,, dark olive ...	2d.
7 ,, ultramarine ...	6d.
8 ,, pale red brown ...	9d.
9 ,, greenish blue ...	4d.
10 ,, violet blue ...	3d.
15 ,, ochre	1/0
20 ,, violet	9d.
25 ,, garnet red ...	9d.

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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ORANGE RIVER COLONY.

Previously unchronicled Postal Fiscals.

	USED POSTALLY. s.	d.
1/-, blue embossed	40	0
1/6, green "	80	0

(Only a few copies for sale.)

BOLIVIA.

1899. Surcharged E F (guaranteed).	USED	
5c., green " (catalogued 5/-)	1	6
10c brown " (not priced)	1	6

SIERRA LEONE.

	UNUSED	
1d., on 6d., lilac and green (Gibbons No. 101a) (recent auction price 85/-)	10	0

CYPRUS.

	UNUSED.		USED	
½d., rose, plate number 12	10	0	10	0
" " " 15	5	0	5	0
" " " 19	100	0	50	0
1d., red plate number 181	20	0	6	0
" " " 201	1	6	2	0
" " " 205	3	6	2	0
" " " 208	7	6	2	6
" " " 215		5	2	6
" " " 216		6	1	6
" " " 217		6	1	6
" " " 218		2	2	6
" " " 220	40	0	15	0
" " corner pairs showing plate no. on margin 215	2	6	—	
" " corner pairs showing plate no. on margin 216	4	•	—	
" " corner pairs showing plate no. on margin 218	1	6	—	

GREAT BRITAIN.

	MINT UNUSED.		USED.	
1d., red, plate no. 225 ...	40	•	7	6
2d., blue, perf. 14 small crown—(excessively rare unused)	£25		2	6
(Very few *mint unused* copies exist.)				
3d., brown on *orange* paper (Error 1891) ...	15	•	5	0
(Only a few sheets were issued.)				

TELEGRAPHS.

COLOMBIA.

"Telegraph Cards."

1890.

	s.	d.
1•, 30, 50, 60, 90 centavos and 1 peso, set of 6 unused	4•	•

PHILLIPINES.

1896.

12½c., brown used	4d.	
25c., dark purple "	3d.	

APPROVAL BOOKS.

The following fresh books are now ready to send to clients or collectors furnishing satisfactory references.

No.

298. Great Britain, used, various, including a fine selection of South African War Field Post Office Cancellations.
299. Great Britain, Postage, used and unused.
303. Great Britain, fine selection, shades, recent issues, used and unused, and rare used Mulready Caricatures.
301. British Bechuanaland Postage, and a fine selection of Seychelles used and unused in both types I and II.
302. Fiscals and Postage, new issues etc.
304. Argentine Fiscals, Vol. 2 containing the Provincials of Buenos Ayres, Catamarca, Cordoba, and Corrientes.
307. European Postage (Vol. 1) a general selection used and unused (medium).
308. Do. Do. Vol. II.
309. Revenue stamps, various.
310. } 311. } Great Britain Railway Letter Fees, a very fine specialized selection, including the great rarities, entire Sheets etc. Ready shortly.
312. Great Britain Railway Letter Fees general issues.

RAILWAYS.

LONDON, BRIGHTON and SOUTH COAST.

	UNUSED.
½d., blue, perf.	1d.
1d., " "	2d.
1½d., " "	3d.
2d., " "	4d.
3d., " "	6d.
4d., " "	8d.

REVENUES.

UNITED STATES.

1767.

2/6 blue Deed Stamp (America) with silver foil through centre, and "Geo. III" monogram on back (on portion of parchment as used) *very rare* ... £7 10 •

1763.

4d., red, Almanack Stamp (America) die number 194 (unused) ... £5 0 •

JAMAICA.

Insurance (Sea Policies).

	USED.
3d., blue, surchg. black, die J	... 1/-
6d., " " " " EE	... 9d.
9d., " " " " D	... 6d.
1/-, " " " " R	... 6d.
2/- " " " " A	... 1/•

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

REVENUES.—*Continued.*

SANTA FE.

Municipalidad de Esperanza.

	UNUSED.
20 centavos, brown ...	... 2/6

ARGENTINE.

Documents.

	UNUSED.
5 centavos, green, 1900 ...	... 5d.
5 ,, blue, 1901 ...	... 4d.

PERU.

1901-1902.

	USED.
10 centavos red	... 1d.
25 ,, blue	... 3d.
1$, green	... 6d.

SPAIN.

Sello.

	USED.
1 peseta, rose, 1882 ...	... 6d.
2 ,, blue ,, ...	... 9d.
1 ,, blue, 1891 ...	... 4d.
2 ,, carmine, 1891 ...	... 1/-
1 ,, brown, 1893 ...	... 4d.
2 ,, violet, 1893 ...	... 6d.

QUEENSLAND.

Beer Duty 1901.

	USED.
2/-, red	... 1/6
6/6, drab	... 5/-
4/3 on 4/6, blue	... 2/9
6/3 on 6/6, drab	... 5/-
12/6 on 12/9, orange ...	... 7/6

SARAWAK.

New issues 1901

	UNUSED
3 cents., lilac and red ...	... 2d.
5 ,, ,, ,, green ...	... 3d.
10 ,, ,, ,, mauve ...	... 6d.
25 ,, ,, ,, blue ...	... 1/3

LOMAS DE ZAMORA.

1899 (Municipal).

	UNUSED.
1 peso, red, perf. 11½ ...	... 9d.
Entire sheet of 7 ...	... 5/-
2 pesos, blue	... 1/-
Entire sheet of 8 ...	... 7/6

BRAZIL.

(Consumo).

20 reis, red, imperf ...	... 2d.
20 ,, ,, rouletted ...	... 3d.
20 ,, green, rouletted ...	... 2d.

PUBLICATIONS.

PRICED CATALOGUES.

Walter Morley's Great Britain, (Postage, Fiscal, Telegraph, Railway, Entires, News Tax, etc.) 190 pages ...	2/6
Walter Morley's Revenue Stamps of British Colonies	2/6
Walter Morley's Telegraph Stamps of The World (400 illustrations) ...	5/-
Lundy's Germany and Switzerland Revenues	1/6
Gibbons Part 1, 1902, Great Britain and Colonies Postage	2/3
Gibbons Part 11, 1902, Foreign Countries Postage	2/3

PHILATELIC HISTORICAL WORKS.

Great Britain by Hastings E. Wright and A. B. Creeke (L. P. S.) ... ... (abroad 25/-.)	24/6
Railway Letter Stamps, by H L. Ewen, (carriage abroad extra.)	21/-
United States Revenue Stamps 400 pages (Boston Philatelic Society) ...	13/9
Revenue Stamps of Great Britain and Ireland, by F. G. C. Lundy ...	1/6
Embossed Deed Stamps of Great Britain, Part 1, by F. G. C. Lundy ...	3d.
South African War Provisionals, by B. W. H. Poole	1/6

JOURNALS, &c.

Morley's Philatelic Journal Vol. 1, 1900 Unbound 2/6. Bound	3/6
Morley's Philatelic Journal Vol. 11, 1901. Unbound 4/- Bound (Vol. 2 contains Supplement, Revenue Catalogue of Argentine Republic.)	5/-
The Bazaar Philatelists Supplement, Nos. 1, 2 and 3 for 1894-95 ...	2/6
Postage Stamps and their Collection, by O. Firth (Bazaar publication) ...	3/6
The Fiscal Philatelist, edited by F. G. C. Lundy, Vol. 1 1892. Bound	7/6

ALBUMS.

Morley's Colonial Revenue Stamps Vol 1 Antigua to India, on thick paper, bound dark green cloth ... ... (carriage abroad extra.)	12/6
Handy Pocket Albums for Reconstructed Sheets of English Stamps, (published by Hadlow and Morley) 3d. each, 2/6 per dozen.	
Stanley Gibbons British Africa, 220 pages, for our African Colonies, on extra stout paper, bound in art vellum, price 11/3 post free. (Carriage abroad extra.)	

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

Revised Price List of Railway Letter Fee Stamps.

Reference has been made in compiling this list to Mr. Ewen's History of Railway Letter Stamps to which work Collectors are referred for full particulars of the various issues.

In ordering specimens from this list, it is only necessary to give the name of railway, the ref. no. and to state whether used or unused.

Every variety of each railway is numbered consecutively, the thick type in the reference column is meant as a guide to general collectors who only desire more or less standard varieties.

I wish to purchase those varieties which are not priced in this List.

Ref. no. in list.	Date.	No. of Issue	Perf.		UNUSED s. d.	USED s. d.
				ENGLAND & WALES.		
				AYLESBURY & BUCKINGHAM RAILWAY.		
1	1891	1	roul.	Yellow green, black horizontal controls ...	12 6	
				These stamps have been obsolete since June 1891.		
				BARRY RAILWAY.		
				(i) Inscribed "Barry Dock and Railways."		
1	1891	1	roul.	Yellow green, horizontal controls 1 to 500 ...		
2	1894	2	perf. ?	Specimens not yet known ,, 501 to 1000		
				(ii) Inscribed "Barry Railway."		
3	1895	3	12	Green, medium sized controls 1001—1600 ...		
4	1896	4	,,	,, small ,, 1601—2800 ...	4 0	
5	1898	5	,,	Yellow green ,, ,, 2801—4000 ...	1 6	
6	1899	6	,,	,, ,, ,, ,, 4001—6400 ...		
7	1901	7	11	Olive ,, ,, ,, 6401—8800 ...		
				BRECON & MERTHYR RAILWAY.		
1	1891	1	11	Green	1 6	
				CAMBRIAN RAILWAY.		
1	1891	1	12½	Yellow green, shades		10 0
2	1894	2	12	Dark green		
3	1896 ?	3	,,	Pale green, surfaced paper		
4	1897 ?	4	,,	Pale green, thin paper	0 9	
				CHESHIRE LINES COMMITTEE.		
1	1891	1	10	Yellow green, white gum	2 6	
2	1896	2	,,	,, ,, brown ,, ...	0 9	0 4
				CLEATOR & WORKINGTON JUNCTION RAILWAY.		
1	1891	1	11	Bright green	0 9	
				COCKERMOUTH, KESWICK, & PENRITH RAILWAY.		
1	1891	1	12	Dull dark green, thick paper		
2	1896	2	,,	Pale green, thin paper	0 9	0 6
				COLNE VALLEY RAILWAY.		
1	1891	1	11	Bright green	1 0	0 6
				EAST & WEST JUNCTION RAILWAY.		
1	1891	1	10	Yellow green, vertical controls, 1—1000 ...		
2	1893	2	,,	Green ,, ,, 1001—3000 ...	2 6	1 6
3	1901	3	,,	Red on yellow ,, ,, 3001—6000 ...		

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

Edited by L. W. FULCHER, B.Sc.

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. III. No. 3. **Subscription 2/6 per annum, post free.** **MARCH, 1902.**

SPECIAL OFFER FOR MARCH, 1902.

ORANGE RIVER COLONY.

February 1902. UNUSED.

4d. in red on 6d., blue, V.R.I. 9d.
" variety thick V. —

GIBRALTAR.

UNUSED.

Revenues. (Queen's Head.)

1d., lilac and mauve	... 3d
3d., " " orange	... 6d.
1/-, green and pale green	... 2/0
2/-, green and blue	... 4/0

MALTA.

Postage surcharged **"Revenue."**

½d., green ...	... 4d.
1d., carmine ...	... 1/6
4d., brown ...	... 2/6
1/-, violet ...	... 5/0

Surcharged "REVENUE."

½d., green ...	... 2d.
1d., carmine ...	... 2d.
2d., grey ...	... 4d.

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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Supplement, No. 13. Fiscals of the Argentine Republic, pp. 49—52.

SIERRA LEONE.

	UNUSED
1d., on 6d., lilac and green (Gibbons No. 101a) (auction price 85/-)	10 0

CYPRUS.

	UNUSED.	USED.
½d., rose, plate number 12	10 0	10 0
,, ,, ,, 15	5 0	5 0
,, ,, ,, 19	100 0	50 0
1d., red plate number 181	20 0	6 0
,, ,, ,, 201	1 6	2 0
,, ,, ,, 205	3 6	2 0
,, ,, ,, 208	7 6	2 6
,, ,, ,, 215	5	2 6
,, ,, ,, 216	6	1 6
,, ,, ,, 217	6	1 6
,, ,, ,, 218	2	2 6
,, ,, ,, 220	40 0	15 0
,, ,, corner pairs showing plate no. on margin 215	2 6	—
,, ,, corner pairs showing plate no. on margin 216	4 0	—
,, ,, corner pairs showing plate no. on margin 218	1 6	—

GREAT BRITAIN.

	MINT UNUSED.	USED.
1d., red, plate no. 225 ...	40 0	7 6
2d., blue, perf. 14 small crown—(excessively rare unused)	£25	2 6
(Very few *mint unused* copies exist.)		
3d., brown on *orange* paper (Error 1891) ...	15 0	5 0
(Only a few sheets were issued.)		

ORANGE RIVER COLONY.

	USED.
1892, 2½d. on 3d., blue (catd. 1/6)	... 9d.
1896, 2½d. on 3d., blue (catd 2/-)	... 9d.
8/- per dozen.	

RARE POSTAGE.

BRITISH BECHUANALAND.

	MINT UNUSED.
½d., black error "ritish"	100 0
½d., black surcharged in red and black	100 0
£1 and £5 lilac—the pair ...	150 0
½d., on 3d. lilac	25 0
3d., lilac, Protectorate	25 0
4d., ,, ,, ...	35 0
2/- green ,, ...	150 0
2/6 ,, ,, ...	200 0

BRITISH CENTRAL AFRICA.

£1, orange, no wmk.	70 0

BRITISH EAST AFRICA.

1890. 1 anna on 2d., green and red ...	80 0
4 ,, ,, 5d., lilac ...	40 0

BRITISH SOUTH AFRICA.

	MINT UNUSED.
1897. £1 black and red-brown on green	32 6

GOLD COAST.

1d., blue, CC, perf. 12½	45 0
1d. on 6d., orange	25 0

SIERRA LEONE.

1/- green, CC, 12½., ...	25 0

ZULULAND.

5/-, carmine	57 6

APPROVAL BOOKS.

The following fresh books are now ready to send to clients or collectors furnishing satisfactory references.

No.

298. Great Britain, used, various, including a fine selection of South African War Field Post Office Cancellations.
299. Great Britain, Postage, used and unused.
303. Great Britain, fine selection, shades, recent issues, used and unused, and rare used Mulready Caricatures.
301. British Bechuanaland Postage, and a fine selection of Seychelles used and unused in both types I and II.
304. Argentine Fiscals, Vol. 2 containing the Provincials of Buenos Ayres, Catamarca, Cordoba, and Corrientes.
307. European Postage (Vol. 1) a general selection used and unused (medium).
308. Do. Do. Vol. II.
310. } Great Britain Railway Letter Fees, a
311. } very fine specialized selection, including the great rarities, entire Sheets etc. Ready shortly.
312. Great Britain Railway Letter Fees general issues.
313. Great Britain. Postal Newspaper Tax and Inland Revenue and Receipt Stamps.

REVENUES.

UNITED STATES.

1767.

2/6 blue Deed Stamp (America) with silver foil through centre, and "Geo. III" monogram on back (on portion of parchment as used) *very rare* ...	£7 10 0

1763.

4d., red, Almanack Stamp (America) die number 194 (unused) ...	£5 0 0

TRANSVAAL.

1902

	UN.
6d. lilac, Cape sur. in black ...	... 9d.

SANTA FÉ.

Municipalidad de Esperanza.

	UNUSED.
20 centavos, brown ...	... 2/6

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

REVENUES.—*Continued.*

ARGENTINE.

FOREIGN BILLS 1901 (SEGUNDA.)

	USED.
50 centavos, crimson ...	... 1d.
1 peso, dark green ...	... 1d.
2 pesos, orange	... 3d.
3 ,, red brown ...	... 2d.
4 ,, dark olive ...	... 2d.
5 ,, violet red ...	... 9d.
6 ,, dark olive ...	... 2d.
7 ,, ultramarine ...	... 6d.
8 ,, pale red brown ...	... 9d.
9 ,, greenish blue ...	... 4d.
10 ,, violet blue ...	... 3d.
15 ,, ochre	... 1/0
20 ,, violet	... 9d.
25 ,, garnet red ...	... 9d.

SPAIN.

Sello.

	USED.
1 peseta, rose, 1882 ...	... 6d.
2 ,, blue ,, ...	... 9d.
1 ,, blue, 1891 ...	... 4d.
2 ,, carmine, 1891 ...	... 1/.
1 ,, brown, 1893 ...	... 4d.
2 ,, violet, 1893 ...	... 6d.

SARAWAK.

New issues 1901.

	UNUSED
3 cents., lilac and red ...	... 2d.
5 ,, ,, ,, green ...	... 3d.
10 ,, ,, ,, mauve ...	... 6d.
25 ,, ,, ,, blue ...	... 1/3

LOMAS DE ZAMORA.

1899 (Municipal).

	UNUSED.
1 peso, red, perf. 11½ ...	... 9d.
Entire sheet of 7 ...	... 5/-
2 pesos, blue	... 1/-
Entire sheet of 8 ...	... 7/6

BRAZIL.

(Consumo)

20 reis, red, imperf ...	... 2d.
20 ,, ,, rouletted ...	... 3d.
20 ,, green, rouletted ...	... 2d.

GREAT BRITAIN.

District Audit.

1897 "with figures."

	USED.
5/-, green and blue ...	... 2d.
10/-, ,, ,, ,, ...	... 1/0
£1, lilac and blue ...	... 9d.
£2, ,, ,, ,, ...	... 3d.
£5, ,, ,, ,, ...	... 3/0

CRETE.

10l., scarlet (Postage with perforated X for fiscal use) ...	... 1/-
New issue fiscals.	
10l., ochre	... 3d.
20l. ,, ...	... 4d

PUBLICATIONS.

PRICED CATALOGUES.

Walter Morley's Great Britain, (Postage, Fiscal, Telegraph, Railway, Entires, News Tax, etc.) 190 pages ...	2/6
Walter Morley's Revenue Stamps of British Colonies	2/6
Walter Morley's Telegraph Stamps of The World (400 illustrations) ...	5/-
Lundy's Germany and Switzerland Revenues	1/6
Gibbons Part 1, 1902, Great Britain and Colonies Postage	2/3
Gibbons Part 11, 1902, Foreign Countries Postage	2/3

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				ENGLAND & WALES.		
				EAST LONDON RAILWAY.		
1	1891	1	imperf.	Pale pink		4 0
2	1897?	2	,,	Pale salmon		3 6
3	1898	3	,,	Bright pink		
4	1898	4	,,	Salmon	15 0	1 6
5	1898	5	,,	Orange rose	20 0	5 0
6	1899	6	,,	Pink	7 6	
				FURNESS RAILWAY.		
				(1) Inscribed "The Furness Railways."		
1	1891	1	roul.	Dark green		
2	1891	2	,,	Yellow green, thin surfaced paper ...	80 0	
3	1893	3	,,	Bright green	50 0	35 0
				(2) Inscribed "The Furness Railway."		
4	1897	4	roul.	Green, no controls	3 6	
5	1898	4	,,	Green, small horizontal controls	4 0	
				(3) Inscribed "Furness Railway."		
6	1900	5	roul.	Green, medium size controls		
				GARSTANG AND KNOT END RAILWAY.		
1	1891	1	roul.	Yellow green, horizontal controls ...	0 9	0 6
				GREAT CENTRAL RAILWAY.		
				(1) Inscribed "Manchester Sheffield and Lincolnshire Railway."		
1	1891	1	perf. 12	Dark green, brown gum, outer guide line to stamp		
2	,,	2	,,	Deep green, brownish ,, ,, ,, ,, ,, ,,		
3	,,	3	,,	Olive green, white ,, ,, ,, ,, ,, ,,		
4	,,	4	,,	Grey green, brown ,, ,, ,, ,, ,, ,,		
5	1892	5	,,	Yellow green ,, ,, ,, ,, ,, ,, ,,	50 0	
6	,,	6	,,	Greyish yellow green, white gum ,, ,, ,,	60 0	
7	1893	7	,,	Deep yellow green ,, ,, ,, ,, ,,		
8	1894	8	,,	Pale grey green ,, ,, ,, ,, ,,		
9	1895	9	,,	Dark green, brown gum, outer line part removed		
10	1896	10	,,	Green ,, ,, ,, ,, removed	5 0	
				Variety (in each sheet of all above printings) having one line in lieu of two at top of stamp.		
				Specimens of same from	20 0	
				(2) Inscribed "Great Central Railway."		
11	1897	11	perf. 12	Dark green, white gum, thin guide line ...	3 6	
12	1898	12	,,	Grey green, brown ,, guide line removed ...	1 6	
13	1899	13	,,	Yellow green ,, ,, thick line ...	2 0	
14	1900	14	,,	Green, white gum ,, ,, ...	0 6	0 6
15	1901	15?	,,	Dark green ,, ,, ,, ,, ...	0 5	

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Vol. III. No. 4. Subscription 2/6 per annum, post free. APRIL, 1902.

SPECIAL OFFER FOR APRIL, 1902.

ORANGE RIVER COLONY.

V.R.I. Telegraphs. USED.

6d., blue, small TF,	...	10/0
1/-, brown, ...	...	5/0
6d., blue, large TF,	...	5/0

ARMY TELEGRAPHS.

—V.R.I.—

AT, 3½ mms. apart, on Postage.

5/-, green	...	20/0

On fiscals.

10/-, orange	...	25/0
£1, violet	...	40/0

AT, 2 mms. apart, on Postage.

3d., blue	...	7/0

A few other varieties, stop errors, thick V, etc. in stock.

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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POSTAGE.

GREAT BRITAIN.

I. R. OFFICIAL.

	UNUSED.	USED.
½d., green, Queen's head ...		0 6
6d., purple on red „ ...		1 6
1/-, green „ ...		2 0
1d., red, King's head ...		0 2

ARMY OFFICIAL.

½d., green, Queen's Head ...	0 4	0 3
1d., lilac „ „ ...	0 3	0 1
6d., pale purple on red, Queen's Head	2 6	1 6
6d., dark purple on red, Queen's Head	5 0	
1d., red, King's Head ...	0 4	0 2

CRETE.

1900.

1l., red brown	0 1	0 1
5l., green	0 2	0 2
10l., scarlet	0 4	0 3
20l., rose	0 6	0 6
20l., orange		0 3
25l., blue, red overprint ...	0 6	0 5
25l., „ small black overprint	0 9	0 4
25l., „ large „ „		0 6
1 dr., violet, black overprint		1 9
2 dr., brown „ „ ...		3 6
5 dr., green and black, black overprint		7 6

PHILLIPINES.

Revolutionary (Aguinaldo's)

2c., red	0 3	0 6

TRANSVAAL.

½d. green E.R.I. ...	0 6	
Entire pane of 60 ...	21 0	

VICTORIA.

1862.

6d., black, (variety double 6 at right side) ...	25 0	
1d., green, wmk. 1 ...	6 0	

1863.

1d., green, wmk. 1 ...	5 0	
4d., rose, wmk. 1, error PENCF	35 0	
1d., green, wmk. "SIXPENCE"		30 0

1867-68.

1d., green, wmk. V and crown	5 6	
1d., pale green „	4 6	
2d., deep lilac on lilac „	20 0	
½d. on 1d, green „	4 6	
6d., blue „	5 0	
3d., grey lilac „	25 0	
3d., orange „	5 0	
3d., red lilac, wmk. 8 „	20 0	

1873.

½d., rose on rose, wmk. V and crown	5 0	
1d., green on yellow, wmk. V and crown ...	17 6	
2d., mauve on buff, wmk. V and crown ...	20 0	

	UNUSED.	USED.
2/-, blue on green, wmk. V and crown ...	30 0	

1895-97.

2/-, green on green, wmk V and crown ...	10 0	
9d., green, white paper, wmk. V and crown ...	3 0	
1d., brown on rose paper, wmk. V and crown ...	0 6	

APPROVAL BOOKS.

The following fresh books are now ready to send to clients or collectors furnishing satisfactory references.

No.

310. } 311. } Great Britain Railway Letter Fees, a very fine specialized selection, including the great rarities, entire Sheets etc. Ready shortly.

312. Great Britain Railway Letter Fees general issues.

313. Great Britain. Postal Newspaper Tax and Inland Revenue and Receipt Stamps.

314. Great Britain, used and unused, various.

315. Salvador, Venezuela &c., Postage, recent issues

316. Great Britain, Envelopes with Firms names in band, Oxford Union Society (o. u. s.) and firms names on Postage stamps (Govt. Printed), an exceptionally fine selection.

317. Great Britain, Revenue Stamps with firms names and Postage varieties of shades and perfs of 1d. reds.

318. Great Britain, used and unused, including new officials, and a very fine selection of the British Levant issues.

319. Ecuador Postage, a very fine Collection.

320. Orange River Colony, a very fine Collection, of the obsolete issues, used and unused.

REVENUES.

QUEENSLAND.

"Kings Head"

	UNUSED.	USED.
1d. violet	0 2	
2d. red	0 4	
3d. green	0 6	

GIBRALTAR.

Revenues. (Queen's Head.)

	UNUSED.
1d., lilac and mauve ...	... 3d.
3d., „ „ orange ...	... 6d.
1/-, green and pale green ...	... 2/0
2/-, green and blue ...	... 4/0

MALTA.

Postage surcharged "**Revenue.**"

½d., green	... 4d.
1d., carmine	... 1/6
4d., brown	... 2/6
1/-, violet	... 5/0

Surcharged "REVENUE."

½d., green	... 2d.
1d., carmine	... 2d.
2d., grey	... 4d.

REVENUES.—*Continued.*

ARGENTINE.

FOREIGN BILLS 1091 (SEGUNDA.)

	USED.
50 centavos, crimson ...	... 1d.
1 peso, dark green ...	... 1d.
2 pesos, orange	... 3d.
3 ,, red brown ...	... 2d.
4 ,, dark olive ...	... 2d.
5 ,, violet red ...	... 9d.
6 ,, dark olive ...	... 2d.
7 ,, ultramarine ...	... 6d.
8 ,, pale red brown ...	... 9d.
9 ,, greenish blue ...	... 4d.
10 ,, violet blue ...	... 3d.
15 ,, ochre	... 1/0
20 ,, violet	... 9d.
25 ,, garnet red ...	... 9d.

SPAIN.

Sello.

	USED.
1 peseta, rose, 1882 ...	... 6d.
2 ,, blue ,, ...	... 9d.
1 ,, blue, 1891 ...	... 4d.
2 ,, carmine, 1891 ...	... 1/.
1 ,, brown, 1893 ...	... 4d.
2 ,, violet, 1893 ...	... 6d.

SARAWAK.

New issues 1901.

	UNUSED
3 cents., lilac and red ...	... 2d.
5 ,, ,, ,, green ...	... 3d.
10 ,, ,, ,, mauve ...	... 6d.
25 ,, ,, ,, blue ...	... 1/3

GREAT BRITAIN.

District Audit

1897 "with figures."

	USED.
5/-, green and blue ...	... 2d.
10/-, ,, ,, ,, ...	... 1/0
£1, lilac and blue ...	... 9d.
£2, ,, ,, ,, ...	... 3d.
£5, ,, ,, ,, ...	... 3/0

CRETE.

	UNUSED.	USED.
1899, Local printing.		
10 paras, violet pin perf. ...		3 0
10 paras, blue pin perf ...		7 6
10 paras, blue, thin paper *perf. 11½*		2 0
10 paras green blue, thick p. perf. 11½.		1 6
1900, London print.		
10l., scarlet (Postage with perforated for fiscal use) ...	X	... 1/-
New issue fiscals.		
10l., ochre		... 3d.
20l. ,, ...		... 4d.

PUBLICATIONS.

PRICED CATALOGUES.

Walter Morley's Great Britain, (Postage, Fiscal, Telegraph, Railway, Entires, News Tax, etc.) 190 pages ...	2/6
Walter Morley's Revenue Stamps of British Colonies	2/6
Walter Morley's Telegraph Stamps of The World (400 illustrations) ...	5/-
Lundy's Germany and Switzerland Revenues	1/6
Gibbons Part 1, 1902, Great Britain and Colonies Postage	2/3
Gibbons Part 11, 1902, Foreign Countries Postage	2/3

PHILATELIC HISTORICAL WORKS.

Great Britain by Hastings E. Wright and A. B. Creeke (L. P. S.) ... ... (abroad 25/-.)	24/6
Railway Letter Stamps, by H L. Ewen, (carriage abroad extra.)	21/-
United States Revenue Stamps 400 pages (Boston Philatelic Society) ...	13/9
Revenue Stamps of Great Britain and Ireland, by F. G. C. Lundy ...	1/6
Embossed Deed Stamps of Great Britain, Part 1, by F. G. C. Lundy ...	3d.
South African War Provisionals, by B. W. H. Poole	1/0

JOURNALS, &c.

Morley's Philatelic Journal Vol. 1, 1900 Unbound 2/6. Bound	3/6
Morley's Philatelic Journal Vol. 11, 1901. Unbound 4/-. Bound (Vol. 2 contains Supplement, Revenue Catalogue of Argentine Republic.)	5/-
The Bazaar Philatelists Supplement, Nos. 1, 2 and 3 for 1894-95 ...	2/6
Postage Stamps and their Collection, by O. Firth (Bazaar publication) ...	3/9
The Fiscal Philatelist, edited by F. G. C. Lundy, Vol. 1 1892. Bound	7/6

ALBUMS.

Morley's Colonial Revenue Stamps Vol 1 Antigua to India, on thick paper, bound dark green cloth ... ... (carriage abroad extra.)	12/6
Handy Pocket Albums for Reconstructed Sheets of English Stamps, (published by Hadlow and Morley) 3d. each, 2/6 per dozen.	
Stanley Gibbons British Africa, 220 pages, for our African Colonies, on extra stout paper, bound in art vellum, price 11/3 post free. (Carriage abroad extra.)	

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

Revised Price List of Railway Letter Fee Stamps.

Reference has been made in compiling this list to Mr. Ewen's History of Railway Letter Stamps to which work Collectors are referred for full particulars of the various issues.

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Every variety of each railway is numbered consecutively, the thick type in the reference column is meant as a guide to general collectors who only desire more or less standard varieties.

I wish to purchase those varieties which are not priced in this List.

Ref. no. in list.	Date.	No. of Issue	Perf.		UNUSED s.	UNUSED d.	USED s.	USED d.
				ENGLAND & WALES.				
				GREAT EASTERN RAILWAY.				
1	1891	1	11 to 12	Dark green, Waterlow type	20	0	5	0
2	,,	2	11. 11½	Bright green ,, ,, ...			4	0
3	1892	3	,,	Green			3	0
4	,,	4	14½	Green	80	0	15	0
5	1893	5	,,	Yellow green				
6	,,	6	,,	Pale green				
7	1894	7	11. 11½	Green, (very faint)			7	6
8	1895	8	12	Bright green, printed by Railway Co., on thin paper				
9	1897	9	,,	Dark yellow green	1	0	0	3
10	,,	9	,,	Pale ,, ,, ...	1	0	0	3
11	1900	10	11	Yellow Green				
				GREAT NORTHERN RAILWAY.				
1	1891	1	11½	Green, margin of sheet 7 mm., Waterlow type			5	0
2	1892	2	,,	Bright green ,, ,, 5 mm., ,, ,,			2	0
3	1894	3	,,	Yellow green ,, ,, 5 mm., ,, ,,	7	6	1	6
4	1897	4	10. 10½	Green, Waterlow type	1	6	0	6
5	1900	5	11	Olive green, printed by Sir J. Causton, type altered				
				GREAT WESTERN RAILWAY.				
1	1891	1	12	Green, brown gum, (stop before "Fee") ...	10	0	2	0
2	,,	,,	,,	Green, white gum, (,, ,, ,,) ...	10	0	2	0
3	,,	2	,,	Bluish green (no stop before "Fee") ...	0	6	0	2
4	1900	3	11	Emerald green (,, ,, ,, ,, ...	0	5	0	2
				HULL AND BARNSLEY.				
1	1891	1	12	Yellow green				
2	1897	2	,,	Dull green	1	0	0	9
				ISLE OF WIGHT RAILWAY.				
1	1899	1	12	Bright green	0	4	0	4
				ISLE OF WIGHT CENTRAL RAILWAY.				
1	1899	1	roul.	Yellowish green	0	4	0	4
2	1901	2	,,	Green				
				LANCASHIRE AND YORKSHIRE RAILWAY.				
1	1891	1	12	Dark green, Transfer I, clear guide lines ...			7	6
2	1894	2	,,	Grey green ,, ,, faint ,, ,, ...	15	0		
3	1897	3	,,	,, ,, ,, ,, no ,, ,, ...	2	6		
4	1898	,,	,,	,, ,, ,, ,, ,, ,, ,, Controls 1 to 3750	1	0		
5	1900	4	,,	Green, Transfer I, no guide line } Controls 3751 to 8748	0	9		
6	,,	,,	,,	Deep green ,, II. ,, ,, ,, }				
				Set of 12 varieties of Railway Letter Fees	3	0	2	0

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. III. No. 5. Subscription 2/6 per annum, post free. MAY, 1902.

SPECIAL OFFER FOR MAY, 1902.

COOK ISLANDS.

1898.		UNUSED.
1d., blue, perf. 11	...	6d.
1d., pale blue ,,	...	9d.
1d., dark brown ,,	...	9d.
1d., pale brown ,,	...	6d.
1½d., violet ,,	...	4d.
2½d., rose ,,	...	6d.
2½d., carmine ,,	...	1/6
5d., olive ,,	...	1/0
10d., green ,,	...	1/6
provl. ½d., on 1d., blue	...	7/6
POSTAGE AND REVENUE. (Bird Type.)		
½d., pale blue perf. 11	...	1/0
½d., dark blue ,,	...	2d.
2d., brown ...	...	9d.
2d., chocolate ...	...	4d.
2d., deep chocolate	...	6d.
6d., purple ...	...	1/0
6d., dark purple ...	...	1/6
6d., mauve ...	...	2/6
1/-, carmine ...	...	2/0

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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Supplement, No. 15. Fiscals of the Argentine Republic, pp. 57—60.

REVENUES.

PORTO RICO.

Aduanas 1898-99.

	UNUSED. s.	d.
75 c. d. peso, purple brown ...	0	6

Giro.

189?

30c., marone	0	3
60c. ,, ...	2	6
80c. ,, ...	0	9
1.40 pesos, marone	0	6
1.80 ,, ,, ...	0	6
2 ,, ,, ...	1	6
4 ,, ,, ...	1	6
6 ,, ,, ...	15	0
7 ,, ,, ...	7	6
8 ,, ,, ...	7	6
9 ,, ,, ...	7	6
10 ,, ,, ...	7	6
15 ,, ,, ...	7	6

189?

60c., yellow brown	0	4
80c. ,, ...	0	4
1.20 pesos ,, ...	0	6
1.40 ,, ,, ...	0	9
1.80 ,, ,, ...	0	9
2 ,, ,, ...	0	9
2.40 ,, ,, ...	1	0
3 ,, ,, ...	0	9
3.60 ,, ,, ...	1	0
4 ,, ,, ...	1	6
5 ,, ,, ...	1	6
6 ,, ,, ...	2	6
7 ,, ,, ...	7	6
8 ,, ,, ...	7	6
9 ,, ,, ...	7	6
10 ,, ,, ...	15	0

189?

15c., blue	0	3
20c. ,, ...	0	3
30c. ,, ...	0	4
60c. ,, ...	0	3
80c. ,, ...	0	6
1.20 pesos, blue	0	9
1.40 ,, ,, ...	1	0
1.80 ,, ,, ...	1	6
2.40 ,, ,, ...	2	0
3.60 ,, ,, ...	3	6
6 ,, ,, ...	2	6
7 ,, ,, ...	4	0
8 ,, ,, ...	4	0
9 ,, ,, ...	7	6
15 ,, ,, ...	10	0

1898-99. Provisional.

60c. on 10c. purple brown ...	0	9
,, ,, double surcharge	40	0
,, *pair, one without surcharge*	80	0

REVENUES.—*Continued.*

PORTO RICO.

Manifiestos.

		UNUSED.	
1894-95.	75 c. d. peso, emerald green	2	6
1896-97.	75 ,, red brown	1	0

Relaciones de Viajeros.

1894-95	50 c. d. peso, orange ...	0	6
1896-97.	50 c. d. peso, brown ...	0	4

SELLO.

1892-93.	1 peso, olive green ...	0	9
	2 pesos, lake ...	1	0
	4 ,, purple brown ...	1	6
1894-95.	50c., slate blue ...	0	3
	1 peso, pink ...	0	6
	4 pesos, red brown ...	1	0
	7.50 pesos, olive ...	2	0
1896-97.	25c., peso, brown ...	0	3
	50c. peso, deep purple...	0	4
	1 peso, olive ...	0	6
1896-97.	provl. 2c., on 25c., purple	4	0
1898-99.	25c., de peso, carmine...	0	9
	1 peso, pink ...	1	6
	2 pesos, violet ...	2	6
	4 ,, pale blue ...	3	6
	7.50 orange brown	5	0
1898-99.	Change in rate of duty—(same type)		
	40c., deep slate ...	0	3
	60c., ,, ...	0	3
	80c., ...	0	3
	1 peso, ...	0	4
	5 ,, ...	1	0
	10 ,, ...	2	6

Solicitudes de Alijo.

1894-95.	50 c. d. peso, brown ...	0	9

ORANGE RIVER COLONY.

	USED.
V.R.I. Telegraphs.	
6d., blue, small TF, ...	10/0
1/-, brown, ,, ,, ...	5/0
6d., blue, large TF, ...	5/0
ARMY TELEGRAPHS.	
V.R.I.	
AT, 3½ mms apart, on Postage.	
5/-, green	20/0
On fiscals.	
10/-, orange	25/0
£1, violet	40/0
AT, 2 mms. apart, on Postage.	
3d., blue	7/0

A few other varieties, stop errors, thick V, etc. in stock.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

POSTAGE.

TRANSVAAL.

	UNUSED. s.	d.
April 1902. "King's Head."		
½d., green and black, CA perf. 14 ...	0	1
1d., scarlet ,, ,, ,, ...	0	2
2d., purple ,, ,, ,, ...	0	3
2½d., blue ,, ,, ,, ...	0	4
6d., orange ,, ,, ,, ...	0	9
1/-, olive green ,, ,, ,, ...	1	6
2/-, brown ,, ,, ,, ...	2	10
2/6, black and purple ,, ,, ...	3	6
5/-, marone and black on yellow, CA perf. 14	6	9
10/-, purple and black on red, CA perf. 14	12	9

GREAT BRITAIN.

LEVANT.

	UN.	USED.
40 paras on 2½d., blue (King's head)	0 4	0 3

CAPE OF GOOD HOPE.

1855. Triangular.

	VERY FINE USED COPIES.	
1d., brick red	5	0
1d., rose red	3	6
4d., blue	1	6
6d., lilac	6	0
6d., slate lilac	15	0
1/-, yellow green	12	6
1/-, dark green	15	0
6d., deep lilac, superb pair ...	40	0

1860. Wood-blocks

1d., brick red	90	0
1d., scarlet	90	0
4d., pale blue	42	6
4d., blue	55	0
4d., dark blue	150	0

(4d., blue, Govt. Reprint, unused 15/-.)

1863. De la Rue printing

4d., dark blue	4	0
6d., mauve	12	6
1/-, emerald	25	0

ORANGE RIVER COLONY.

V.R.I.

4d. in red on 6d., blue	0	9
Entire pane of 60 with varieties thick V and error inverted 1 for I	55	0

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				ENGLAND & WALES.				
				LONDON AND NORTH WESTERN RAILWAY.				
1	1891	1	roul.	Yellow green, small controls 1 to 50,000 ...	10	0	2	6
2	1893	2	,,	Bright green ,, ,, 50,001 to 70,000				
3	1894	3	,,	Dark green, large ,, 70,001 to 100,000	15	0	4	0
4	1896	4	,,	Green small ,, 100,001 to 130,000	1	6		
5	1899	5	,,	Pale yellow green ,, ,, 130,001 to 160,000	1	6	0	3
				MIDLAND RAILWAY.				
1	1891	1	perf. 10	Dull green, controls, 4½ mm. high, 1 to 6,000 ...	50	0	3	0
3	,,	3	,, 11	Yellow green ,, ,, ,, ,, 12,001 to 18,000			5	0
7	1893	6	,, 10	,, ,, ,, ,, ,, ,, 30,001 to 33,000			7	6
13	1895	9	,, 10	Grey green ,, ,, ,, ,, 50,001 to 54,000			6	0
14	,,	10	,, 10	Greyish olive green, controls, 5 mm. high, 54,001 to 60,000			5	0
20	1896	12	,, 11	Yellow green, controls, 4½ mm. high, 66,001 to 72,000			3	6
21	1897	13	,, 10	Bright yellow green, controls, 5 mm. high, 72,000 to 78,000	20	0	2	0
22	1898	14	,, 10	Bright green, controls, 4½ mm. high, 78,001 to 90,000	2	6	0	8
23	1899	15	,, 10	Olive green, controls, 42 mm. high, 90,001 to 102,000			0	9
24	1900	16	,, 10	Pale olive green, controls 4½ mm. high } 102,001			0	6
25	,,	16	,, 11	,, ,, ,, ,, ,, ,, ,, } to 114,000			2	6
26	1901	17	,, 11	Olive green, controls, 4½ mm. high, 114,001 to 126,000				
				MIDLAND & GREAT NORTHERN JOINT RAILWAY.				
1	1894	1	,, 11	Deep green (thick heavy printing)	40	0		
2	,,	,,	,, 11	Green	2	6		
				MIDLAND & SOUTH WESTERN JUNCTION RAILWAY.				
1	1891	1	,, 11½	Green	2	6	1	6
				NEATH & BRECON RAILWAY.				
				(a) Printed by Messrs. Waterlow.				
1	1891	1	,, 11½	Green	45	0		
				(b) Printed by McCorquodale				
2	1897	2	,, 12	Yellow green	2	6		
3	1898	3	,, 12	Pale blue green	35	0		
4	1900	4	,, 11	Green	10	0		
5	1901	5	roul.	Dark blue green				
6	,,	6	perf. 11	Green, controls 001 to 144	2	6		
				Set of 12 varieties of Railway Letter Fees	3	0	2	0

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. III. No. 6. Subscription 2/6 per annum, post free. JUNE, 1902.

SPECIAL OFFER FOR JUNE, 1902.

TELEGRAPHS.

COLUMBIA.

(Revised prices.)

1881.	UNUSED.
5c., lilac, blue paper ...	9d.
10c., green " " ...	2/6
20c., vermilion, blue paper ...	1/-
50c., lilac blue " " ...	2/6
5c., lilac, white paper ...	1/-
10c., green " " ...	1/-
50c., lilac, variety, no shading in lower angles	5/-
1 peso, black, yellow paper, (eagle type)	10/-
1 peso, black, yellow paper, (head type)	1/6
1 peso, buff, yellow paper, (head type)	10/-
1886.	
5c., blue (type 2, figures larger)	[illegible]/-
50c., *violet* (unchronicled) ...	4/-

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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POSTAGE.
GREAT BRITAIN.

	UNUSED. s.	d.	USED. s.	d.
1d., brown, Prince Consort Essay, imperf.	15	0		
1d., black, Prince Consort Essay, imperf	40	0		
1d., red, Prince Consort Essay, imperf.	40	0		
1d., black, Prince Consort Essay, perf. 16, *Archer's perforation* as shown to House of Commons Committee ...	50	0		
1d., black, 1840, imperf. (original gum)	40	0	0	6
1d., red brown, lower corners blank, with top right corner blank (rainbow series of Proofs)	35	0		
2d., blue (1841) with lower corners blank (proof) ...	30	0		
2d., red with lower corners blank, on "Dickinson" paper	120	0		
1d., red, "Dickinson" paper	40	0		
1d., black, proof on card (printed for Paris Exhibition) ...	40	0		
2d., black, proof on card (printed for Paris Exhibition) ...	15	0		
1½d. *lilac rose, imperf* (very rare)	100	0		
1d., red, perf. 14, large crown, blue paper	2	6	0	3
6d., (1856) proof in green, with "TRIAL" *Postmark* ...			60	0
1/-, (1856) a proof in carmine, imperf.	30	0		
2½d., lilac rose, plate *2* (anchor) on bluish paper			50	0
4d., vermilion, 1862, hair lines, imperf.	21	0		
6d., lilac, 1862, hair lines, imperf.	45	0		
1/-, green, 1862, hair lines, imperf.	100	0		
1d. red, 1841, Error of lettering $\frac{L}{K}$—L			40	0
2½d., lilac rose, plate 2, Error of letters LH—FL ...			80	0
3d., (plate 8) an imperf. proof in green	30	0		
4d., vermilion, plate 12, imperf., blue chemical paper	60	0		
6d., violet, plate 9, imperf, blue chemical paper. ...	80	0		
4d., vermilion, plate 12, perf. 14, blue chemical paper, (specimen)	40	0		
6d., violet, plate 9, perf. 14, blue chemical paper, (specimen)	60	0		
6d., violet, plate 6, imperf. ...			60	0
6d., ,, ,, 9 ,, ...	40	0		
4d., green, plate 15, imperf. (pair £4)	40	0		
4d., red, plate 15, proof, pair imperf.	40	0		
10/-, grey, wmk. cross, imperf. (specimen) ...	100	0		
10/-, ochre, wmk. cross, imperf. proof (specimen) ...	80	0		
10/-, violet, wmk. cross, imperf. proof (specimen) ...	80	0		
1/-, green, Octagonal, block of 9			75	0
1/-, green, Octagonal, block of 14 (superb)			140	0
1/-, green, Octagonal, variety, one thread each side of stamp			30	0
1/-, green Octagonal, variety, one thread each side, fine strip of three on original (probably unique) ...			100	0
1/-, green (Octagonal) pair, one stamp having one thread only and the other with thread at each side (unique)			100	0
1d., venetian red, 1880, imperf.	35	0		
½d., vermilion (1887) printed on gummed side of paper ...	15	0		
1d., lilac, (1887) printed on gummed side of paper ...	20	0		
1d., lilac, Margin Control the *rare Error O over N* (in pair)	100	0		
3d. brown on ORANGE paper, (1891) the rare Error of paper, only a few sheets issued	15	0	5	0
2d., lilac, 1884, perf. *12* (specimen)	70	0		
4d., green ,, ,, ,,	70	0		
5d., ,, ,, ,, ,,	70	0		
1/-, ,, ,, ,, ,,	70	0		
1½d. and 2d., (colour trials of 1884 issue) each	20	0		
1d. pink, Envelopes with a second stamp in white at left	35	0		
½d., green (1900) with *inverted watermark*	2	6		
2/-, brown (used very fine) (unused no gum) ...	100	0	70	0
½d., dark slate (1884) ...	0	6	0	3
½d., pale ,, ,, ...	0	2	0	2
1½d., lilac ,, ...	2	6	0	2
2d., ,, ,, ...	3	0	0	4
2½d., ,, ,, ...	1	0	0	2
3d., ,, ,, ...	1	6	0	3
4d., green ,, ...	4	0	0	9
5d., ,, ,, ...	3	6	1	0
6d., ,, ,, ...	2	6	0	3
9d., ,, ,, ...	10	0	3	6
1/-, ,, ,, ...	6	0	0	9
(Prices quoted for above issue are for *finest used copies.*)				
4d., brown, plate 17, wmk. garter (getting very scarce) ...			7	6
5/-, carmine, 1884, on blue paper (a much underrated stamp)			20	0
1/-, green, 1887	4	0	0	4

I can supply most of the plate numbers of all values both used and unused. Want lists solicited.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

POSTAGE.

TRANSVAAL.

	UNUSED. s.	d.
April 1902. "King's Head."		
½d., green and black, CA perf. 14 ...	0	1
1d., scarlet " " " ...	0	2
2d., purple " " " ...	0	3
2½d., blue " " " ...	0	4
6d., orange " " " ...	0	9
1/-, olive green " " " ...	1	6
2/-, brown " " " ...	2	10
2/6, black and purple " " ...	3	6
5/-, marone and black on yellow, CA perf. 14	6	9
10/-, purple and black on red, CA perf. 14	12	9

REVENUES.

GREAT BRITAIN.

	USED. s.	d.
Land commission, Ireland.		
3d., lilac and brown	0	3
6d., lilac and green	0	3
1/-, green and black	0	1
Marine Policies, Ireland.		
6d., blue, die C	0	6
1/6, " " A	0	9
2/-, " " A	1	0

CRETE.

(Provisional issues.)

British Sphere.		
10 paras blue, laid paper ...	40	0
10 " " wove paper ...	40	0
Russian Sphere.		
20 paras blue, wove paper ...	20	0
20 " " laid " ...	40	0
20 " " with printed frame in black, wove paper	20	0
CRETAN ISSUE.		
10 paras, blue on rough laid paper, imperf.	10	0
20 " " " " "	15	0
10 " " stamped value, wove p "	5	0
20 " " " " "	7	6
10 " violet, rough pin perf. ...	3	0
10 " blue, perf. 11½	[illegible]	0
10 " green-blue, perf. 11½ ...	1	6
10 " blue, thin paper, perf. 14 ...	4	0
20 " " " " ...	5	0
10 " " " " 12 ...	5	0
20 " " " " 12 ...	5	0

PUBLICATIONS.

PRICED CATALOGUES.

Walter Morley's Great Britain, (Postage, Fiscal, Telegraph, Railway, Entires, News Tax, etc.) 190 pages ...	2/6
Walter Morley's Revenue Stamps of British Colonies	2/6
Walter Morley's Telegraph Stamps of The World (400 illustrations) ...	5/-
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Gibbons Part 1, 1902, Great Britain and Colonies Postage	2/3
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ALBUMS.

Morley's Colonial Revenue Stamps Vol 1 Antigua to India, on thick paper, bound dark green cloth ... ... (carriage abroad extra.)	12/6
Handy Pocket Albums for Reconstructed Sheets of English Stamps, (published by Hadlow and Morley) 3d. each, 2/6 per dozen.	
Stanley Gibbons British Africa, 220 pages, for our African Colonies, on extra stout paper, bound in art vellum, price 11/3 post free. (Carriage abroad extra.)	

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

IN THE PRESS. READY DURING JULY.

* * * * *

CATALOGUE OF THE

REVENUE STAMPS OF SPAIN

AND COLONIES

INCLUDING THE AMERICAN OCCUPATION AND REVOLUTIONARY ISSUES.

(*Fully Illustrated.*)

Edited by L. W. FULCHER, B.Sc.

With prices attached for all varieties (unused and used) which can be supplied by the Publisher at the time of going to press.

The Catalogue is of similar size and style to our Argentine Supplement, and will run to about 100 pages, printed on fine art paper, with over 325 illustrations, and will contain a great deal of information of various issues, hitherto unpublished.

ORDERS CAN NOW BE BOOKED.

UNBOUND ... 4/-
BOUND IN CLOTH 5/- } *Post free.*

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WALTER MORLEY,

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J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. III. No. 7. Subscription 2/6 per annum, post free. JULY, 1902.

SPECIAL OFFER FOR JULY, 1902.

CORRIENTES.

REVENUES.

	UN.	USED.
1882.		
1 peso, carmine	0 6	—
2 " "	1 0	—
3 " "	1 0	—
5 " "	0 9	—
7 " "	1 0	—
9 " "	1 0	—
1884.		
1 cent., green	0 2	—
2 " "	—	0 3
3 " "	0 2	—
5 " "	1 0	—
7 " "	0 3	—
9 " "	—	0 3
10 " brown	0 4	—
20 " "	0 9	—
30 " "	0 9	—
50 " "	0 6	—
70 " "	0 6	—
90 " "	0 6	—

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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POSTAGE.

GREAT BRITAIN.

	UNUSED. s.	d.	USED. s.	d.
1d, brown, Prince Consort Essay, imperf.	15	0		
1d., black, Prince Consort Essay, imperf.	40	0		
1d., red, Prince Consort Essay, imperf.	40	0		
1d., black, Prince Consort Essay, perf. 16, *Archer's perforation* as shown to House of Commons Committee ...	50	0		
1d., black, 1840, imperf. (original gum)	40	0	0	6
1d., red brown, lower corners blank, with top right corner blank (rainbow series of Proofs)	35	0		
2d., blue (1841) with lower corners blank (proof) ...	30	0		
2d., red with lower corners blank, on "Dickinson" paper	120	0		
1d., red, "Dickinson" paper	40	0		
1d., black, proof on card (printed for Paris Exhibition) ...	40	0		
2d., black, proof on card (printed for Paris Exhibition) ...	15	0		
1½d. *lilac rose, imperf.* (very rare)	100	0		
1d., red, perf. 14, large crown, blue paper	2	6	0	3
6d., (1856) proof in green, with "TRIAL" *Postmark* ...			60	0
1/-, (1856) a proof in carmine, imperf.	30	0		
2½d., lilac rose, plate *2* (anchor) on bluish paper			50	0
4d., vermilion, 1862, hair lines, imperf.	21	0		
6d., lilac, 1862, hair lines, imperf.	45	0		
1/-, green, 1862, hair lines, imperf.	100	0		
1d. red, 1841, Error of lettering $\frac{L}{K}$—L			40	0
2½d., lilac rose, plate 2, Error of letters LH—FL ...			80	0
3d., (plate 8) an imperf. proof in green	30	0		
4d., vermilion, plate 12, imperf., blue chemical paper	60	0		
6d., violet, plate 9, imperf, blue chemical paper. ...	80	0		
4d., vermilion, plate 12, perf. 14, blue chemical paper, (specimen)	40	0		
6d., violet, plate 9, perf. 14, blue chemical paper, (specimen)	60	0		
6d., violet, plate 6, imperf. ...			60	0
6d., " " 9 " ...	40	0		
4d., green, plate 15, imperf. (pair £4)	40	0		

	UNUSED. s.	d.	USED. s.	d.
4d., red, plate 15, proof, pair imperf.	40	0		
10/-, grey, wmk. cross, imperf. (specimen) ...	100	0		
10/-, ochre, wmk. cross, imperf. proof (specimen) ...	80	0		
10/-, violet, wmk. cross, imperf. proof (specimen) ...	80	0		
1/-, green, Octagonal, block of 9			75	0
1/-, green, Octagonal, block of 14 (superb)			140	0
1/-, green, Octagonal, variety, one thread each side of stamp			30	0
1/-, green Octagonal, variety, one thread each side, fine strip of three on original (probably unique) ...			100	0
1/-, green (Octagonal) pair, one stamp having one thread only and the other with thread at each side (unique)			100	0
1d., venetian red, 1880, imperf.	35	0		
½d., vermilion (1887) printed on gummed side of paper ...	15	0		
1d., lilac, (1887) printed on gummed side of paper ...	20	0		
1d., lilac, Margin Control the *rare Error O over N* (in pair)	100	0		
3d. brown on ORANGE paper, (1891) the rare Error of paper, only a few sheets issued	15	0	5	0
2d., lilac, 1884, perf. *12* (specimen)	70	0		
4d., green " " "	70	0		
5d., " " " "	70	0		
1/-, " " " "	70	0		
1½d. and 2d., (colour trials of 1884 issue) each	20	0		
1d. pink, Envelopes with a second stamp in white at left	35	0		
½d., green (1900) with *inverted watermark*	2	6		
2/-, brown (used very fine) (unused no gum) ...	100	0	70	0
½d., dark slate (1884) ...	0	6	0	3
½d., pale " " ...	0	2	0	2
1½d., lilac " ...	2	6	0	2
2d., " " ...	3	0	0	4
2½d., " " ...	1	0	0	2
3d., " " ...	1	6	0	3
4d., green " ...	4	0	0	9
5d., " " ...	3	6	1	0
6d., " " ...	2	6	0	3
9d., " " ...	10	0	3	6
1/-, " " ...	6	0	0	9
(Prices quoted for above issue are for *finest used copies.*)				
4d, brown, plate 17, wmk. garter (getting very scarce) ...			7	6
5/-, carmine, 1884, on blue paper (a much underrated stamp)			20	0
1/-, green, 1887	4	0	0	4

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1/-, olive green " " " ...	1	6
2/-, brown " " " ...	2	10
2/6, black and purple " " ...	3	6
5/-, marone and black on yellow, CA perf. 14	6	9
10/-, purple and black on red, CA perf. 14	12	9
3d., surcharged, E. R. I. } the pair	1	6
4d., " " }		

ORANGE RIVER COLONY.

1d., red (on Cape Stamp) ...	0	2
(1/9 per dozen, entire pane of 60 7/6)		

MALTA.

1d. on 2½d., blue	0	2

TELEGRAPHS.

NATAL.

	UNUSED.	
Provl. 1902.		
3d on 4d., lilac, revenue, ...	0	9
6d. on 9d., " " ...	1	0
1/- on 30/-, lilac and blue, rev. ...	2	6
1/- on 9/-, lilac and red " ...	4	0
1/- on £1, green, revenue ...	2	6

REVENUES.

BRITISH GUIANA.

	UNUSED.	
Inland Revenue.		
1$, black, no wmk. perf. 12. ...	1	0
2$, orange brown " ...	1	6
3$, brown " ...	2	6
5$, bistre " ...	5	0
6$, yellow ochre " ...	12	6
8$, ultramarine " ...	15	0
12$, orange " ...	10	0

NEWSPAPER TAX.

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A Splendid Collection of the die and plate numbers of the compound values ½d. x ½d. x ½d., ½d. x ½d. x ½d. x ½d., 1½d. x ½d. x ½d. x ½d. x ½d., (21 types) 11 copies shewing the plate number beneath the die number—practically the whole Collection of *816 different dies* are exceptionally fine copies—offered at the extremely low *price of £25* (*a rare bargain for a specialist.*)

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Handy Pocket Albums for Reconstructed Sheets of English Stamps, (published by Hadlow and Morley) 3d. each, 2/6 per dozen.	
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AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

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Vol. III. No. 8. Subscription 2/6 per annum, post free. AUGUST, 1902.

SPECIAL OFFER FOR AUGUST, 1902.

GREAT BRITAIN.

TELEGRAPHS.

	UNUSED.
1/-, green, plate 8 ...	10 0

ORANGE RIVER COLONY.

ARMY TELEGRAPHS.

	USED.
1/-, brown A.T. 2 mms ...	5 0

VOL. I. REVENUE ALBUM—ANTIGUA TO INDIA.

PRICE 12/6 post free,

abroad 2/- extra.

In order to induce Postage Collectors to commence fiscals, on all orders received for these albums from date to end of September, I will include 170 stamps mounted in the album—the album thus practically being given free.

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

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GREAT BRITAIN POSTAGE

QUEEN'S HEAD MARGINAL CONTROL LETTERS.

		UNUSED. s.	UNUSED. d.	USED. s.	USED. d.
	½d., Vermilion.				
	Without outer line.				
C	Control letter	7	6		
	With outer line.				
C	Control letter	7	6		
D	" "	10	0		
E	" "	7	6		
F	" "	2	6		
G	" "	2	6		
H	" "	2	6		
I	" "	1	0		
J	" "	3	0	1	0
K	" "	1	6		
L	" "	0	4	0	4
M	" "	0	4	0	3
N	" "	0	4	0	2
O	" "	0	3	0	2
P	" "	0	4	0	2
Q	" "	0	3	0	2
	½d., Green.				
R	Control letter	0	4	0	3
	1d., Lilac.				
	Without outer line,				
B	Control letter	20	0		
C	" "	10	0		
D	" "	15	0		
E	" "	10	0		
F	" "	10	0		
G	" "	10	0		
H	" "	12	6		
I	" "	15	0		
J	" "	20	0		
	With outer line.				
G	Control letter	15	0		
H	" "	7	6	4	0
I	" "	7	6	5	0
J	" "	4	0		
K	" "	2	0	1	6
L	" "	1	6		
M	" "	0	9	0	6
N	" "	0	9	0	6
O	" "	0	9	0	6
P	" "	0	9	0	3
Q	" "	0	6	0	4
	1d., Lilac.				
	With outer line.				
R	Control letter	0	6	0	4
S	" "	0	6	0	3
T	" "	0	6	0	4
U	" "	0	6	0	3
V	" "	0	9	0	4
W	" "	1	6		
X	" "	1	6		

ARMY OFFICIAL CONTROL LETTERS.

	½d., Vermilion.				
O	Control letter	4	0	3	0
P	" "	4	0		
	½d., Green.				
R	Control letter	3	6		
	1d., Lilac.				
U	Control letter	2	6	2	6
V	" "	2	6		
X	" "	4	0		

I.R. OFFICIAL CONTROL LETTERS.

		USED.	
	½d., Vermilion.		
B	Control Letter (no outer line) ...	40	0
E	" " (with line) ...	15	0
L	" " " " ...	12	6
	½d., Green.		
R	Control letter	15	0
	1d., Lilac.		
I	Control letter	20	0
K	" "	15	0
L	" "	10	0
N	" "	6	0
P	" "	7	6
Q	" "	5	0
R	" "	7	6
T	" "	4	0
X	" "	4	0

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3d., surcharged, E. R. I. } the pair	1	6
4d., " " }		

ORANGE RIVER COLONY.

1d., red (on Cape Stamp) ...	0	2
(1/9 per dozen, entire pane of 60 7/6)		

MALTA.

1d. on 2½d., blue	0	2

TELEGRAPHS.

NATAL.

	UNUSED.	
Provl. 1902.		
3d. on 4d., lilac, revenue, ...	0	9
6d. on 9d., " " ...	1	0
1/- on 30/-, lilac and blue, rev. ...	2	6
1/- on 9/-, lilac and red " ...	4	0
1/- on £1, green, revenue ...	2	6

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The Catalogue is of similar size and style to our Argentine Supplement, and about 100 pages, printed on fine art paper, with over 325 illustrations, and contains a great deal of information of various issues, hitherto unpublished.

UNBOUND ... 4/-
BOUND IN CLOTH 5/- } *Post free.*

PUBLISHER—

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. III. No. 9. Subscription 2/6 per annum, post free SEPTEMBER, 1902.

SPECIAL OFFER FOR SEPTEMBER, 1902.

GREAT BRITAIN.

TELEGRAPHS.

	UNUSED.
1/-, green, plate 8 ...	10 0

ORANGE RIVER COLONY.

ARMY TELEGRAPHS.

	USED.
1/-, brown A.T. 2 mms ...	5 0

VOL. I. REVENUE ALBUM—ANTIGUA TO INDIA.

PRICE 12/6 post free,

abroad 2/- extra.

In order to induce Postage Collectors to commence fiscals, on all orders received for these albums from date to end of September, I will include 170 stamps mounted in the album—the album thus practically being given free.

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

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POSTAGE.

TRANSVAAL.

	UNUSED s.	d.
April 1902. "King's Head."		
½d., green and black, CA perf. 14 ...	0	1
1d., scarlet " " " ...	0	2
2d., purple " " " ...	0	3
2½d., blue " " " ...	0	4
6d., orange " " " ...	0	9
1/-, olive green " " " ...	1	6
2/-, brown " " " ...	2	10
2/6, black and purple " " ...	3	6
5/-, marone and black on yellow, CA perf. 14	6	9
10/-, purple and black on red, CA perf. 14	12	9
3d., surcharged, E. R. I. } the pair	1	6
4d., " " }		

ORANGE RIVER COLONY.

1d., red (on Cape Stamp) ...	0	2
(1/9 per dozen, entire pane of 60 7/6)		

MALTA.

1d. on 2½d., blue	0	2

NATAL.

1902 (King's head).

½d., green	0	1
1d., carmine	0	2
1½d., black and green	0	3
3d., grey and mauve	0	4
5d., ochre and black	0	7
6d., violet and green	0	9
1/-, blue and carmine	1	6
2/-, violet and green	2	10
2/6, purple	3	6
5/-, carmine and green	6	6

GRENADA.

1902 (King's head.)

½d., lilac and green	0	1
1d., lilac and red	0	2

INDIA.

1902 (King's head)

½ anna, green	0	1
1 anna, red	0	2

ST. HELENA.

1902 (King's head.)

½d., green	0	1
1d., red	0	2

GREAT BRITAIN.

Govt. Parcels.

1d., lilac, *inverted* surcharge, v. fine *used* copy	£5	

I. R. Official.

1/-, green and rose (Queen's head), v. fine used	10	0

NEWSPAPER TAX.

GREAT BRITAIN.

	Very fine copies.	
½d., red, type 2, various die numbers	2	6
" " 3, "	3	0
" " 4, "	3	0
" " 6, "	4	0
" " 8, "	5	0
" " 14, "	7	6
½d. x ½d., red, type 16 "	2	6
" " 17 "	2	6
" " 18 "	3	0
" " 19 "	3	0
½d. x ½d. x ½d., red, type 20 "	2	6
" " 21 "	1	6
" " 22 "	2	6
" " 23 "	2	6
½d. x ½d. x ½d. x ½d., red, type 25, various die numbers ...	1	6
" " type 26, various die numbers ...	1	0
" " type 27, various die numbers ...	2	6
1½d. x ½d. x ½d. x ½d. x ½d., red, type 31, various die numbers	1	0
" " type 32, various die numbers	0	9
" " type 32, dies 401 to 500	1	6
" " type 33, various dies	0	9
" " type 33A, various dies	0	9
" " type 34, various dies	1	0
" " type 35, various dies	1	0
" " A of 34 and 35, various dies	0	9
" " type 36, various dies	1	0
" " type 37, various dies	1	6
" " type 38, various dies	1	0
" " type 39, various dies	1	6

A very fine Collection of die numbers of the 3½d. red (types 43, 45, 46, 47 and 47a.). Mounted in consecutive order and totalling 1,039 copies ... ... price £7

A similar Collection of die numbers of the 4d. red, (no discount at sides) (types 55, 56, 57 and 58) a total of 781 copies price £2 2s.

(These Collections are offered *very cheap*, and I should be unable to duplicate either of them.)

TELEGRAPHS.

NATAL.

Provl. 1902.	UNUSED.	
3d on 4d., lilac, revenue, ...	0	9
6d. on 9d., " " ...	1	0
1/- on 30/-, lilac and blue, rev. ...	2	6
1/- on 9/-, lilac and red " ...	4	0
1/- on £1, green, revenue ...	2	6

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

REVENUES.

BRITISH GUIANA.

Inland Revenue.

		UNUSED.
1$, black,	no wmk. perf. 12. ...	1 0
2$, orange brown	" ...	1 6
3$, brown	" ...	2 6
5$, bistre	" ...	5 0
6$, yellow ochre	" ...	12 6
8$, ultramarine	" ...	15 0
12$, orange	" ...	10 0

APPROVAL BOOKS.

The following fresh books are now ready to send to clients or collectors furnishing satisfactory references.

No.

322. Great Britain, used (various) new officials etc.
323. Great Britain, marginal Control Letters and varieties
326. Sarawak and Cook Islands (Postage.)
327. Tonga and Samoa (Postage.)
328. New Republic—an exceptionally fine lot, used and unused, with varieties, tête bêche arms, and a fine selection of the various dates of the first issue—
330. Spain Revenues (Vol. 1.)
331 Spain " (Vol. 2.)
332. Cuba " (Vol. 1.)
333. " " (Vol. 2.)
334 Philippine Revenues.
335. Porto Rico Revenues.
306. Argentine Fiscals (Vol. 4) containing Provincial issues of Santa Fé, Santiago and Tucuman.
350. Great Britain. Newspaper Tax Dies, —types 1 to 39—
351. Great Britain. Newspaper Tax Dies, —types 20 to 58— comprising the 1½d. to 3½d., compound and the 3½d. and 4d., single values.

Collections

A. V.R.I. Collection, (priced through separately) contains an exceptionally fine lot of all the various printings and minor varieties, rarities etc. of the O. R. C and Transvaal, also most of the South African War issues of Mafeking, Rustenburg, Lyndenburg etc.

B. South African Colonial Collection in Gibbons Album—priced through separately, mostly unused and contains a very fine lot of the rarer varieties, high values, etc,

C. South African Colonial Collection in Gibbons Album, containing fine picked used copies.

PUBLICATIONS.

PRICED CATALOGUES.

Walter Morley's Great Britain, (Postage, Fiscal, Telegraph, Railway, Entires, News Tax, etc.) 190 pages ...	2/6
Walter Morley's Revenue Stamps of British Colonies	2/6
Walter Morley's Telegraph Stamps of The World (400 illustrations) ...	5/-
Lundy's Germany and Switzerland Revenues	1/6
Gibbons Part 1, 1902, Great Britain and Colonies Postage	2/3
Gibbons Part 11, 1902, Foreign Countries Postage	2/3

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Great Britain by Hastings E. Wright and A. B. Creeke (L. P. S.) ... ... (abroad 25/-.)	24/6
Railway Letter Stamps, by H L. Ewen, (carriage abroad extra.)	21/-
United States Revenue Stamps, 400 pages (Boston Philatelic Society) ...	13/9
Revenue Stamps of Great Britain and Ireland, by F. G. C. Lundy ...	1/6
Embossed Deed Stamps of Great Britain, Part 1, by F. G. C. Lundy ...	3d
South African War Provisionals, by B. W. H. Poole	1/0

JOURNALS, &c.

Morley's Philatelic Journal Vol. 1, 1900 Unbound 2/6. Bound	3/6
Morley's Philatelic Journal Vol. 11, 1901. Unbound 4/-. Bound (Vol. 2 contains Supplement, Revenue Catalogue of Argentine Republic.)	5/
The Bazaar Philatelists Supplement, Nos. 1, 2 and 3 for 1894-95 ...	2/6
Postage Stamps and their Collection, by O. Firth (Bazaar publication) ...	3/9
The Fiscal Philatelist, edited by F. G. C. Lundy, Vol. 1 1892. Bound	7/6

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* * * * *

CATALOGUE OF THE

REVENUE STAMPS OF SPAIN

AND COLONIES

INCLUDING THE AMERICAN OCCUPATION AND REVOLUTIONARY ISSUES.

(*Fully Illustrated.*)

Edited by L. W. FULCHER, B.Sc.

With prices attached for all varieties (unused and used) which can be supplied by the Publisher at the time of going to press.

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Vol. III. No. 10. Subscription 2/6 per annum, post free. OCTOBER, 1902.

SPECIAL OFFER FOR OCTOBER, 1902.

NORTHERN NIGERIA.

Postage.	USED.	
6d., lilac and violet (Queen)	1	0
1/-, green and black "	2	0

INDIA.

SMALL CAUSE COURT.

CALCUTTA.

Black surcharge on

2 annas violet, Special Stamp	1	6
4 " green " "	1	0
8 " blue " "	1	6
1 rupee salmon " "	2	6
2 " lilac " "	2	6
10 " carmine " "	7	6
1 " lilac, Foreign bill	2	6
2 " " " "	2	6
3 " " " "	3	0
4 " " " "	7	6
6 " " " "	10	0

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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POSTAGE.

GREAT BRITAIN OFFICIALS.

ARMY OFFICIAL.

	Unused. s.	Unused. d.	Very fine used. s.	Very fine used. d.	Fair used. s.	Fair used. d.
1896.						
½d., vermilion ...	0	9	0	2	0	1
1d., lilac	0	4	0	1	0	1
2½d., purple on blue ...	1	6	0	6	0	4
½d., verm., error OFFICIAI	10	6	6	0	4	0
1d., lilac, ,, ,,	7	6	4	0	2	6
½d., verm., short footed L	12	6	6	0	4	0
1d., lilac ,, ,, ,,	10	0	4	0	2	6
1d., lilac, short I ...	3	6	—		—	
1900—01.						
½d., blue green ...	0	4	0	2	0	1
6d., purple on rose ...	3	0	2	0	1	6
6d., dark purple on rose	4	0	2	6	—	
1902.						
½d., green (King) ...	0	4	0	2	0	1
1d., scarlet (King) ...	0	4	0	1	0	1

GOVT. PARCELS.

1883.				
1½d., lilac	4	0	3	0
6d., green	20	0	12	6
9d., green	7	6	5	0
1/-, salmon, plate 13 ...	6	0	4	0
1/-, ,, ,, 14 ...	21	0	12	6
1888—90.				
1½d., purple and green ...	0	3	0	2
6d., purple on red	0	4	0	3
9d., purple and blue ...	0	6	0	4
1/-, green	1	3	0	9
1891—97.				
1d., lilac	0	3	0	2
2d., green and red	0	5	0	3
4½d., green and red	2	6	1	6
1d., lilac, *inverted sur.*	100	0	—	
1901.				
1/-, green and scarlet ...	10	6	7	6
1902.				
6d., purple (King)	0	9	0	6

REVENUES.

IRELAND.

Registration of Deeds.	USED.	
3d., blue, die A	0	6
6d., ,, ,, ...	0	9

TRANSVAAL.

1888.	UNUSED.	
2/6, violet, perf. 11½	0	9
1d., blue, ,, 11	0	2
1/6, brown ,, 11	0	6
5/-, bronze	1	0
1/-, yellow green, perf. 11 x 11½ ...	0	4
2/-, orange ,, ,, ...	0	9
£1, brown ,, ,, ...	4	0

(Only a limited supply of above.)

NEWSPAPER TAX.

GREAT BRITAIN.

	Very fine copies.	
½d., red, type 2, various die numbers	2	6
,, ,, 3, ,,	3	0
,, ,, 4, ,,	3	0
,, ,, 6, ,,	4	0
,, ,, 8, ,,	5	0
,, ,, 14, ,,	7	6
½d. x ½d., red, type 16 ,,	2	6
,, ,, 17 ,,	2	6
,, ,, 18 ,,	3	0
,, ,, 19 ,,	3	0
½d. x ½d. x ½d., red, type 20 ,,	2	6
,, ,, 21 ,,	1	6
,, ,, 22 ,,	2	6
,, ,, 23 ,,	2	6
½d. x ½d. x ½d. x ½d., red, type 25, various die numbers ...	1	6
,, ,, type 26, various die numbers ...	1	0
,, ,, type 27, various die numbers ...	2	6
1½d. x ½d. x ½d. x ½d. x ½d., red, type 31, various die numbers	1	0
,, ,, type 32, various die numbers	0	9
,, ,, type 32, dies 401 to 500	1	6
,, ,, type 33, various dies	0	9
,, ,, type 33A, various dies	0	9
,, ,, type 34, various dies	1	0
,, ,, type 35, various dies	1	0
,, ,, A of 34 and 35, various dies	0	9
,, ,, type 36, various dies	1	0
,, ,, type 37, various dies	1	6
,, ,, type 38, various dies	1	0
,, ,, type 39, various dies	1	6

A very fine Collection of die numbers of the 3½d. red (types 44, 45, 46, 47 and 47a). Mounted in consecutive order and totalling 1,039 copies ... ... price £7

(This Collection is offered *very cheap*, and I should be unable to duplicate it.)

TELEGRAPHS.

NATAL.

Provl. 1902.	UNUSED.	
3d. on 4d., lilac, revenue, ...	0	9
6d. on 9d., ,, ,, ...	1	0
1/- on 30/-, lilac and blue, rev. ...	2	6
1/- on 9/-, lilac and red ,, ...	4	0
1/- on £1, green, revenue ...	2	6

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GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

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The following fresh books are now ready to send to clients or collectors furnishing satisfactory references.

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323. Great Britain, marginal Control Letters and varieties

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327. Tonga and Samoa (Postage.)

328. New Republic—an exceptionally fine lot, used and unused, with varieties, tête bêche arms, and a fine selection of the various dates of the first issue—

330. Spain Revenues (Vol. 1.)

331 Spain ,, (Vol. 2.)

332. Cuba ,, (Vol. 1.)

333. ,, ,, (Vol. 2.)

334. Philippine Revenues.

335. Porto Rico Revenues.

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350. Great Britain. Newspaper Tax Dies, —types 1 to 39—

351. Great Britain. Newspaper Tax Dies, —types 20 to 58— comprising the 1½d. to 3½d., compound and the 3½d. and 4d., single values.

329. Great Britain Official Stamps, used. Army, Board of Education, Govt. Parcels, I. R. Official, O. W. Official, Levant, &c. A splendid selection of picked copies.

336. Great Britain, *unused*. Postage, Plate numbers of all values ½d. to 5/-. A first class selection, reasonably marked at revised prices.

Collections

A. V.R.I. Collection, (priced through separately) contains an exceptionally fine lot of all the various printings and minor varieties, rarities etc. of the O. R. C. and Transvaal, also most of the South African War issues of Mafeking, Rustenburg, Lyndenburg etc.

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Lundy's Germany and Switzerland Revenues 1/6
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Gibbons Part 11, 1902, Foreign Countries Postage 2/3

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(Vol. 2 contains Supplement, Revenue Catalogue of Argentine Republic.)
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ALBUMS.

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Handy Pocket Albums for Reconstructed Sheets of English Stamps, (published by Hadlow and Morley) 3d. each, 2/6 per dozen.
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Vol. III. No. 11. Subscription 2/6 per annum, post free NOVEMBER, 1902.

SPECIAL OFFER FOR NOVEMBER, 1902.

ORANGE RIVER COLONY.

Bank Draft.	UNUSED.
3d., blue, V.R.I. B.D. ...	6d
3d., ,, ,, ,, thick V	3/6
3d., ,, ,, ,, thin type B	1/6

COOK ISLANDS.

Postage.	UNUSED.
½d., green (*pair* imperf between)	15/-

(only one sheet issued thus.)

GREAT BRITAIN.

South Eastern Railway Telegraphs.

1860.

A very fine mint set of 6 (9d., 1/-, 1/2, 1/6, 2/3, 2/9) with control numbers, price £25 nett cash, exceedingly rare and offered extremely cheap.

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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REVENUES.

CEYLON.

Foreign bill 1866.

	UNUSED. s.	d.	USED. s.	d.
1d., brown, imperf. ...			2	6
2d., " " ...			5	0
4d., " " ...			15	0
6d., " " ...			5	0
1/-, " " ...			5	0
1/6, " " ...			50	0
2/-, " " ...			7	6
4/-, " " ...			10	0
6/-, " " ...			30	0
10/-, " " ...			20	0

GRIQUALAND.

1878 (Head of Queen.)

1d., brown, perf. 14 ...	1	0	0	2
4d., green " " ...			0	6
6d., blue " " ...	4	0	1	6
1/-, bistre " " ...	5	0	1	6
2/-, green " " ...			2	0
3/-, blue " " ...			2	6
5/-, vermilion, perf 14 ...			2	6
10/-, black " " ...			4	0
£1, carmine " " ...			7	6
£5, slate blue, " " ...			15	0

IRELAND.

Registration of Deeds.

	USED.	
3d., blue, die A	0	6
6d., " "	0	9

Judicature Fees.

6d., green and red, thick figures ...	0	9
1/-, lilac and red " " ...	0	9
1/6, " " " " ...	5	0
2/-, " " " " ...	1	0
2/6, " " " " ...	1	6
5/-, " " " " ...	0	6
10/-, " " " " ...	0	6
£1, green and red " " ...	1	6
£5, " " " " ...	15	0

GREAT BRITAIN.

Judicature Fees.

	1876 wmk. balances USED.		1881 wmk. orbs USED.	
1d., lilac	2	6	0	8
2d., "	0	3	0	3
4d., "	0	3	0	2
6d., "	0	3	0	2
1/-, green	0	3	0	1
1/6, "	0	6	0	4
2/-, "	0	3	0	1
2/6, "	1	0	0	3
3/-, "	0	4	0	2
5/-, "	0	3	0	2
10/-, "	2	6	1	0
£1, lilac	1	6	1	0

TRANSVAAL.

1888.

	UNUSED.	
2/6, violet, perf. 11½	0	9
1d., blue, " 11	0	2
1/6, brown " 11	0	6
5/-, bronze	1	0
1/-, yellow green, perf. 11 x 11½ ...	0	4
2/-, orange " " ...	0	9
£1, brown " " ...	4	0

(Only a limited supply of above.)

TELEGRAPHS.

NATAL.

Provl. 1902.

	UNUSED.	
3d. on 4d., lilac, revenue, ...	0	9
6d. on 9d., " " ...	1	0
1/- on 30/-, lilac and blue, rev. ...	2	6
1/- on 9/-, lilac and red " ...	4	0
1/- on £1, green, revenue ...	2	6

UNITED STATES.

Postal Telegraph Cable Co.

	UNUSED.		USED.	
Frank, green perf. 14, 1901	0	3	0	3
" black on red (Supts.) 1901	0	3	0	3

PRICED CATALOGUE OF THE

Revenue Stamps of Spain

AND COLONIES

INCLUDING THE AMERICAN OCCUPATION AND REVOLUTIONARY ISSUES.

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331 Spain ,, (Vol. 2.)

332. Cuba ,, (Vol. 1.)

333. ,, ,, (Vol. 2.)

334. Philippine Revenues.

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STOCK OF

Fiscal & Telegraph Stamps

OF THE LATE

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FOR DISPOSAL.

* * * * *

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MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.,**

to whom all business communications should be addressed.

Vol. III. No. 12. Subscription 2/6 per annum, post free DECEMBER, 1902.

SPECIAL OFFER FOR DECEMBER, 1902.

ORANGE RIVER COLONY.

Bank Draft.	UNUSED.
3d., blue, V.R.I. B.D. ...	6d
3d., ,, ,, ,, thick V	3/6
3d., ,, ,, ,, thin type B	1/6

PORTO RICO REVENUES.

MUNICIPAL.

MAYAGUEZ.

		UNUSED.
⅜c., green,	imperf. ...	3d.
⅜c., blue	,, ...	3d.
3c , pale green	,, ...	1/6
6c., pale red	,, ...	2/6
1.25c., purple	,, ...	10/0
Sheet of 20—⅜c., green, impf.		4/6
,, 25—⅜c., blue	,,	5/6

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

THE ROUSSIN STOCK OF Fiscals and Telegraphs.

NORWAY.

LOCAL POSTAGE.

		s.	d.
Arendals.	Black on green, catd. 9d.	0	3
Bergen.	2sk., red imperf. catd. 1/3	0	4
Drammens.	1883. 2 öre, blue on yellow, catd. 6d. ...	0	3
,,	,, 3 öre, blue ongreen, catd. 8d. ...	0	4
,,	1884. 1 öre, blue on purple, catd. 1/- ...	0	4
,,	1887. 3 öre, black on yellow, catd. 8d, ...	0	3
,,	,, 5 öre, black on grey, (unpriced) ...	0	6
,,	1888. 3, 5 & 10 öre, catd. 2/7 (set of 3) ...	0	8
Grimstad.	1887. 1, 2, 5, 7, & 10 öre, catd. 3/8 (set of 5)	1	4
Holmestrand.	1888. 3, 5, & 10 öre, imperf., catd. 3/6	1	3
,,	,, 3 öre, pair tête bêche ...	1	0
,,	,, 3 öre, rouletted, catd 6d. ...	0	3
,,	,, 5 öre, ,, catd. 8d ...	0	4
,,	,, 3 öre, ,, tête bêche pair ...	1	0
,,	Dec. 1888. 3, 4, & 10 öre, perf., catd. 1/8 ...	0	8
Kragerö.	1886. 2, 5, 7, 10 öre, catd. 2/4 ...	1	2
Tönsberg.	1885. 1 öre, perf. 11½, catd. 2/6	0	6
,,	,, 2 ,, ,, ,, 2/6	0	6
,,	,, 5 ,, ,, unpriced	0	9
,,	,, 10 ,, ,, catd. 5/-	1	0

CEYLON.

	USED.	
5 cents, lilac, receipt, CC, perf. 12½ ...	1	0
5 ,, blue (Duty) CC, perf. 12½ ...	2	6
5 ,, ,, ,, ,, ,, 12½ x 14	1	6

(A *few pairs* at double above rates.)

	UNUSED.	
1 cent, brown, CA, perf. 14 ...	0	6
2 ,, bistre ,, ,, ,, ...	0	6

TRANSVAAL.

		UNUSED. s.	d.
1878.	6d., rose (Queen) ...	4	0
	6d., lilac rose ,, ...	4	0
1876.	1d., Embossed, white paper ...	1	0
	1d., ,, ,, ,, on gummed side ...	2	6
	1d, embossed, on white paper, tête bêche pair ...	5	0
1884.	1d., embossed, rose paper ...	1	0
	1d., ,, ,, ,, tête bêche pair ...	2	6

GREAT BRITAIN.

Life Policy.

1d., red brown, wmk anchor ... (Pairs and blocks at same rate.)	0	6

SANTA FÉ.

		USED.	
1899.	Contribution Directa—(double stamps) 10 cents to 200 pesos, set of 22	5	0
	Documents 10c., 30c., 50c., 2p., 3p, set of 5	0	10
	Documents 5c., to 100 pesos, set of 21	7	6
	Guia de Controle (double stamps) 2c. to 50 pesos, set of 21 ...	7	6
	Guia de Controle (double stamps) 2c. to 15 pesos, set of 18 ...	4	0
	Recibos de Patente (double stamps) 1 peso to 300 pesos, set of 15	7	6
	Recibos de Patente (double stamps) 1, 2, 3, 5, 100, 300 pesos, set of 6	2	0

REUNION.

Engagement, Re-engagement, (double stamps) set of 10	1	6

SALVADOR.

Municipal, 1897-98, set of 5 ...	1	6

ST. GALLEN (SWISS).

1895. 5c. to 2f., green, set of 9 ...	1	6

TUNIS.

		UNUSED.	
1896.	Affiches, Lettres de Voiture, and Proportional, set of 8 ...	1	6

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15, BROWNHILL GARDENS, CATFORD, LONDON, S.E.

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ROUSSIN STOCK—*continued.*

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REVENUES.

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	s.	d.
Allen and Powers, 1c., blue, silk paper, catd. 20c. ...	0	4
,, ,, ,, 1c., blue, pink paper catd. 1.00 ...	1	6
B. Bendel and Co., 1c., brown, silk paper, catd. 25c ...	0	6
H. Bendel, 1c., brown, silk paper, catd. 15c.	0	3
,, 1c., brown, pink paper, catd. 20c.	0	6
Jas Eaton, 1c., black, pink paper, catd. 30c.	0	6
Eichele and Co., 1c., blue, pink paper, catd. 25c.	0	6
J. W. Eisenhart, 1c., blue, silk paper, catd. 1.00	2	0
W. Gates. 1c., black, die 2, old paper, catd. 5.00	12	6
(This stamp is stated by Boston Society's book to be *very rare.*)		
W. Gates and Sons, 1c., black, silk paper, catd. 4.00	6	0
D. F. Hutchinson, 1c. carmine, wmk. paper, catd. 50c.	1	0
Reed and Thompson, 1c. black, wmk. paper, catd. 30c.	0	6
W. and H. Roeber, 1c. blue, old paper, catd. 35c.	0	8
Star Match Co., 1c., black, pink paper, catd 20c.	0	4
Zaiss and Co., 1c. black, silk paper, catd. 15c.	0	4

"MEDICINE."

F Brown, die 2, silk paper ...	3	0
Perry, Davis and Son, 1c., blue silk p.	0	3
Fleming Bros. 1c., black, silk paper,	0	6
Seth W. Fowle, 4c., black ,, ...	0	3
,, ,, wmk. ...	0	3
Hull and Ruckell, 1c., green, old paper	0	9
,, ,, silk paper	0	3
,, 3c., black ,, ,,	0	2
Dr. Harter and Co., 1c., black, old p.	2	0
,, ,, silk p.	0	6
E. T. Hazeltine, 4c., black, silk paper, catd. 2.00	3	0
Kembolds, 2c., blue, old paper ...	0	6
,, 6c., black, silk paper ...	1	0
Hostetter and Smith, 4c., black, old p.	0	10
C. E. Hull and Co., 1c., black, silk p.	0	5
Jayne and Son, 1c., blue, old paper, (mint unused)	0	6

These are a few items selected from the large stock of the U. S. stamps, and of which we have a fair number,—Large approval books of these are now ready and contain many of the rarer varieties, unused copies, pairs etc. and varieties of which only very few copies were found in the stock.

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Fiscal & Telegraph Stamps

This is the last important stock of the early importation of Fiscals that can come on the market, and contains many scarce issues that are not obtainable from any other source.

INDIA.

NATIVE STATES REVENUES.

		UNUSED s.	d.
	BARODA.		
1890.	1 anna, green, perf. 14 ...	0	3
	2 ,, ,, ,, ...	0	6
	4 ,, ,, ,, ...	1	0
	BHOR.		
1880.	2 anna, black on lilac imperf,	7	6
	4 ,, ,, ,, rose ,, ...	20	0
	8 ,, ,, ,, green ,, ...	50	0
	BIKANIR.		
1880.	¼ anna, black imperf. ...	2	6
	½ ,, red ,, ...	10	0
	1 ,, ,, ,, ...	5	0
1884.	¼ ,, ,, ,, ...	1	0
	½ ,, ,, ,, ...	3	0
	LAS BELA STATE.		
1897.	½ anna, black, pin perf. ...	0	3
	1 ,, ,, on orange, (Court Fee) ...	0	9
	1 anna, pair imperf. between ...	5	0
	BAHAWALPUR STATE.		
1880.	1 anna, rose	1	0
	1 ,, yellow brown ...	0	6
	1 ,, brown	0	4
	2 ,, vermilion	0	9
	BERARS.		
	1 anna, (Receipt) on Indian ...	0	6
	1 ,, (Court Fee) ,, ...	0	6
	1 ,, blue (Queen) ...	0	2
	BHAVNAGAR DURBAH.		
1887.	2 anna, verm., value in figures	1	0
1890.	1 ,, ,, ,, ,, words	0	3
	1 ,, carmine ,, ,, ,,	0	4
	2 ,, verm. ,, ,, ,,	0	6
	4 ,, ,, ,, ,, ,,	1	0
	BHOPAL.		
1897.	1 anna, black, imperf. ...	0	4
	FARIDKOT.		
1883.	1 anna, red, imperf. ...	0	9
	HOLKAR.	UNUSED s.	d.
1886.	4 annas, violet (litho) ...	1	6
1890.	1 ,, carmine (engraved) ...	0	3
	2 ,, green ,, ...	0	6
	4 ,, violet ,, ...	1	0
	8 ,, blue ,, ...	2	0
	JANJIRA STATE.		
1896.	1 anna, violet	0	3
	1 ,, ,, pair tête bêche	1	0
	LIMREE.		
1882.	1 anna, violet	0	4
	MORVEE STATE.		
1889.	1 anna, slate blue	0	3
	2 ,, deep blue ...	1	6
	2 ,, slate blue ...	0	5
	4 ,, ,, ,, ...	0	9
	4 ,, deep blue ...	1	9
	8 ,, ,, ,, ...	2	0
	MYSORE.		
1875.	1 anna, green, Court Fee (on Indian)	0	6
	4 ,, brown ,, ,, ,, ,,	5	0
	6 ,, blue ,, ,, ,, ,,	5	0
	8 ,, brown ,, ,, ,, ,,	7	6
	1 ,, violet, (Revenue) ,, ,,	0	6
	2 ,, ,, (Foreign bill) ,,	1	6
1874.	1 anna, blue (Share Transfer) imperf	1	6
1887.	1 ,, black (native type)	0	3
	NABHA.		
	1 anna, orange	0	3

ALL APPLICATIONS CONCERNING SAME TO BE ADDRESSED

WALTER MORLEY,

ROUSSIN FISCAL STOCK DEPT.,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

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PHILATELIC SECTION

Crawford 2058

MORLEY'S

Philatelic Journal

A MONTHLY PAPER FOR COLLECTORS OF

POSTAGE, REVENUE, TELEGRAPH AND RAILWAY STAMPS.

Edited by

L. W. FULCHER, B. Sc.,

FELLOW OF THE CHEMICAL AND PHYSICAL SOCIETIES, &c.

VOL. IV. 1903.

(With Supplement, CATALOGUE OF THE REVENUE STAMPS OF SOUTH AMERICA: **BOLIVIA, BRAZIL, CHILI, COLOMBIA,** and **ECUADOR.**)

WALTER MORLEY,
15, Brownhill Gardens, Catford S.E.

Sudbury, Suffolk,
JOHN GEORGE PAYN,
PRINTER.

BEQUEATHED
BY JAMES
EARL OF CRAWFORD
K.T.
1913.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. IV. JANUARY, 1903. No. 1.

Provisional Fiscal Issues of the American Occupation of the Philippines.

BY A. PRESTON PEARCE.

(*Continued from Vol. III, page 90.*)

IT is now the turn of the GIRO issues to come up for examination, and I am pleased to say that the only addition I have to make to the first provisional issue is to record a specimen of the 2 pesos, Spanish type, initialled in *black* ink. The Spanish stamps of the three kinds utilized were only initialled in small quantities at a time, and were superseded as quickly as possible.

It is, however, my strong opinion that the overprint, U.S. INTERNAL REVENUE in three lines, applied to certain Spanish Giro stamps, merely took the place of the initials, and did not change the purpose for which these stamps were employed. If such were the case, the 20c. de p. Giro with this overprint, listed as No. 410a in the new catalogue, should be numbered 346a, and I can add the 2p. 40c. in the same condition. Other values will probably turn up in the course of time, and when discovered a note should be made of the manner in which they have been used.

I fear that the issues for 1899 and 1900 are likely to provide material for special research for some time to come, and that I shall have to leave the final scientific classification to someone more fully acquainted with the practical processes and vagaries of lithographic printing. One's ordinary comprehension of these processes may suffice to give a fair general idea of what has been taking place in Manila, but deeper knowledge than this is required in order that some of the minor varieties may be correctly assigned, either to one of the main types, or to a place of its own as the result of a distinct and separate drawing.

Bearing in mind the fact that in such a case as that now under consideration the natural course to follow would be to prepare a design complete in all respects except that the labels for the reception of the range and the value would be left blank, and after transferring this to as many stones as there were denominations to put in the latter from separate blocks, it is easy to account for the fact that marked differences in these top and bottom inscriptions are sometimes found. Then it should be remembered that the design may in the first place be engraved upon wood or metal, or drawn upon transfer paper, or that it may be drawn directly upon the stone itself, and that in the last case the drawing has to be executed in

the form of a negative. I think it will be found that both the first and third of these methods have been adopted, and it is quite likely that all three have been used.

After careful study of a much larger number of copies than I had previously had access to, including the fine collections of Messrs. Walter Morley and D. Thomson, I confirm with some slight modification the correctness of the existing classification into four main types; but to prevent confusion of the kind to be found in the new Spanish Catalogue, where two varieties dated 1899 are incorrectly styled Type IV, and a specimen of 1900 is wrongly listed as Type III, it appears to be necessary to describe more fully certain distinctive features of each type, disregarding for the most part the top and bottom labels.

In the first place it is now quite evident that I made a mistake in the numbering of the types, and that Nos. I and III should change places. I am afraid that to make this change now would cause too much confusion, but I hope that it will be done in the next edition of the catalogue, and I would recommend collectors to adopt this amended order when arranging their collections.

Starting then with Type III, it must be confessed that the only real difference between this and Type II is that there is no serif to the figure 1 in the date. The figures of the ranges, however, differ from the corresponding figures in Type II, and the paper is quite different; no copy of any other type has yet been found on this hard greyish paper, and Type III has not been found on any other.

Type 1

Type 2

Type 3

Type 4

Type II is the chief design for the whole series, and has evidently been engraved on some durable material. I am of opinion that it, and possibly an exceedingly close copy of it, are the only ones that have been so engraved; and it will be noted that it is formed from Type I by the addition of the serif referred to above, did duty next year after the elimination of the date—which, presumably, was transferred to the stones by a second operation—and that it continued in use for the undated issue of 1901-2. Characteristic features are the position of the word UNITED, which *exactly* covers five stripes; the central stripe composed of *seven* lines, the outer one on the right almost joining the next, and making what looks like a thick line in the lower part though a moderate power usually resolves it into two; and a small circle in the central angular indentation of the ornament above the letter R of GIRO.

The close copy of this type of which I have made mention differs in the two last respects: the central stripe has *six* clear lines of equal thickness, and there are three small circles placed vertically in the place of the one above described. It may be provisionally labelled Type IIa, and as will appear further on, two values of the 1899 issue, and two different values of the 1900 issue, have been found in this modification.

Type I is not a satisfactory fixed type, and, after much struggling with it, I have arrived at the conclusion that for the present it had better remain as a general type to cover a number of varieties which have much in common, and which may, if necessary, be arranged differently later on. The design is not quite the same for both years, but in all cases the word UNITED covers only four and a half stripes, and the characteristic circle of Type II (and III) is absent. With one exception, all the copies of 1899 yet seen show six lines of equal thickness in the central stripe, but in 1900 I have only found two denominations that conform to this description, the other half-dozen known—like the 1899 exception—showing only five lines in the bar. I have not seen copies of the same value in this type with both five and six lines, except a "prominent variety" of the 1p. 20c., so it is not yet necessary to split it up on this account, but I will give later on particulars of what have been noted so that other workers may have at their service all that I have been able to gather.

Type IV is strongly defined by the fact that the corner ornaments in the upper part of the frame surrounding the word GIRO are quite different; the one on the left differs altogether from the ornament on the other types, being an unshaded loop enclosing a well marked dot, whereas that on the right is a heavily shaded ball resembling that on the others. As was pointed out when this type was first described and illustrated, it is poorer in general execution than any of the others; it may be added that the letters of the word UNITED are shorter and squarer, and almost cover five stripes, and that the middle stripe is composed of six lines, though the printing is usually so blotchy that these are rarely all separate. Another point to which attention may be drawn is the shapely appearance of the little ornament just below the date, which is quite different from that on the other types. These differences can be readily seen in the reproductions.

As in the case of Type II, a somewhat close copy of this type has been made, but the word UNITED is very slightly shorter, the stripes are all *solid* instead of being composed of lines, and the ornament below the date is a pyramid. I call this IVa, and it is the poorest and coarsest production of all.

On reading the above I think it may be as well to again repeat that my object in giving such lengthy and detailed descriptions is merely to prevent future erroneous classification. It is perfectly easy to spot each of the four main types at a glance, and it is only when a variant comes along, like No. 371 or 395 in the Spanish Catalogue, that one has to be specially careful to see that it is attached to the type that it most closely resembles in its chief details. As a matter of fact, it will, I think, be generally found that variations like the two just mentioned belong to Type I.

I must frankly state that I am quite at a loss to account for there being so many types and variations. From the nature of the process employed a number of minor varieties would inevitably be found, but I cannot think of any plausible reason for the existence, for example, of five distinct types of the 5p., in 1900, seeing that the main Type II was still in use and in good condition, as is evidenced by the reproductions from it in 1901-2. As little indications are often of value, I may say that, although I have a considerable number of unused specimens, I have not yet seen a single unused copy, nor a used pair, of either Type I, IIa, IV, or IVa.

(*To be continued.*)

Great Britain. *Glove Tax.* The only Glove Tax stamp mentioned in the Catalogues is a "3d. blue". Mr. Schwabacher has shown us an interesting stamp for the payment of this duty which, though not listed in the Catalogues, has been described by Dr. Legrand in his *Manuel de l'Amateur de Timbres* (page 28). It is a small oblong stamp with a double lined circle in centre lettered "GLOVE TAX TWO PENCE" with a Die no. "117" with a line through it. The circle encloses a crown and two sceptres. At each end are the words STAMP OFFICE on straight labels. Outside the frame are "ABOVE 10d." on top and NOT EX-CEEDING—1S ..... 4d. in two lines below. The whole is enclosed in a dotted frame. The stamp is engraved and printed in red. The line through the die no., judging by analogy from the News Tax stamps, indicates that this specimen is from a recut plate.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from Vol. III, page 91.*)

The method of indicating each recut of the plates of the ½d. stamp may be well studied in the following table of some of the plates of the ½d. value, particulars of which Mr. Fulcher has been able to obtain.

Date of Registration.	Plate nos.	Dies.	State of plate.	Distinctions to die numbers.
1st March, 1742	47-48	1157-1200	Final state of plate*	
16th Nov., 1742	49-50	1201-1250	,, ,, ,, *	
13th May, 1743	51-52	1251-1300	4th recut	Curl with ornament to line.
7th Oct., 1743	,,	,,	5th ,,	Curl continued below line.
17th Aug., 1744	,,	,,	6th ,,	Additional curl added below.
31st Dec., 1745	,,	,,	Final state of plate*	
14th April, 1743	53-54	1301-1350	3rd recut	Line and curl at end.
3rd Nov. 1743	,,	,,	4th ,,	Two upward strokes added to curls.
12th Mar., 1744	,,	,,	5th ,,	Additional stroke added to two upper strokes forming a leaf like ornament.
15th July, 1743	55-56	1351-1400	3rd ,,	Line with arcs at end.
12th Feb., 1744	,,	,,	5th ,,	Arcs at end converted into a curl and upward stroke added.
5th April, 1744	,,	,,	4th ,,	Arcs at end converted into a curl.
8th Jan., 1742	57-58	1401-1450	2nd recut	Line through die numbers.
30th Aug., 1743	,,	,,	3rd ,,	Arcs added to ends of line.
4th May, 1744	,,	,,	4th ,,	Arcs turned into curls above.
7th Nov., 1745	,,	,,	5th ,,	Curls prolonged downwards below line.
16th Nov., 1742	59-60	1451-1500	Original plates	Plain die numbers.
3rd June, 1743	,,	,,	1st recut	Line drawn through die number.
24th Nov., 1743	,,	,,	2nd ,,	Arcs added at ends of line.
13th Oct., 1744	,,	,,	3rd ,,	Additional curves added to top of arcs.
4th Oct., 1745	,,	,,	4th ,,	Curves added below central arcs.
1st March, 1742	61-62	1501-1550	Original plates	Plain die numbers.
27th Sept., 1743	,,	,,	1st recut	Line through die numbers.
28th June, 1744	,,	,,	2nd ,,	Arcs added at ends of line.
6th Aug., 1745	,,	,,	3rd ,,	Arcs converted into a curl.
19th April, 1746	,,	,,	4th ,,	Back strokes added to upper curl.
1st June, 1744	63-64	1551-1600	Original plates,	Plain die numbers.
30th April, 1745	,,	,,	1st recut	Line through die numbers.
13th June, 1746	,,	,,	2nd ,,	Arcs at end of line.
31st Dec., 1745	65-66	1601-1650	Original plates	Plain die numbers.
No date	,,	,,	1st recut	Line through die numbers.

* Impression before defacement of plate.

We gave 15 illustrations of the types of this ½d. value in our October, November, and December 1901 numbers, most of which are representative of the different recuts here described. .

Type 44.

3½d., red. New series of dies, with value expressed "Three pence halfpenny". With words at sides "Disct. £16 per cent and Addl. 18s. per cent" and die numbers under, as illustration, Type 44. I have seen proofs of this issue dated 1803.

Plate nos.	1 & 2.	Die numbers		1 to 50
,,	3 & 4.	,,	,,	51 to 100
,,	5 & 6.	,,	,,	101 to 150
,,	7 & 8.	,,	,,	151 to 200
,,	9 & 10.	,,	,,	201 to 250
,,	11 & 12.	,,	,,	251 to 300
,,	13 & 14.	,,	,,	301 to 350

Type 44.

(*To be continued.*)

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EDITORIAL.

THE old year is passing rapidly away as we pen these words. A few hours but remain and it will be numbered with the past. Though 1902 has been a year of notable events, which will live in history, we fear that it has also been a disappointing one. Let us welcome the coming year, bright with the promise of better things, and with raised glasses drink to a prosperous—especially philatelically prosperous—and Happy New Year to one and all!

* * * * *

The interesting but hideous issue of fiscals for South Australia which we were able to announce last month through the kindness of Messrs. P. L. Pemberton & Co. is quite a new departure for the South Australians and the *Adelaide Advertiser* is constrained to give a column of "Practical Information" as to the use of the stamps for the benefit of its readers. This article contains a good deal of matter which is of interest to fiscal collectors and so we proceed to extract such as is of most value. The *Adelaide Advertiser* says "The Commissioner of Stamps "(Mr. J. G. Russell, S. M) has drawn our "attention to a few practical points connected "with the new stamp law which will assist the "public to understand their obligations under "the Act.

"The new duties are:—On affidavits and "declarations; agreements not under seal; "annual licence on insurance offices; convey-"ance on transfer of property other than on the "sale of property: lease or agreement for lease, "power of attorney, receipts for 40/- and "upwards: totalizator (2½ per centage on "gross takings).

"The old stamp duties increased are—Bills "of exchange and promissory notes; conveyance "or transfer on sale.

"The relief from old duties is upon—Convey-"ance on sale of any share or shares in the "stock funds or capital of any corporation or "society whatsoever.

"The general public will be most interested in "the new duty on receipts for 40/- and upwards. "The receipt stamp was introduced in the first "Stamp Bill about 1876 and again in 1885. So "general is the receipt the subject of taxation "where stamp duties are imposed that Mr. "Russell does not know of the existence of any "Stamp Act anywhere that does not contain a "duty on receipts. Yet stamp duties have been "in force in South Australia for 16 years without "such a duty being previously imposed. This "affects by far the largest number of persons "under the new imposts.

"The receipt includes any note, memorandum, "or writing, whereby any money amounting to "£2 and upwards, or any bill of exchange or "promissory note for money amounting to £2 or "upwards, is acknowledged to have been "received or deposited or paid; or whereby any "debt or demand, or any part of the amount "of £2 or upwards, is acknowledged to have "been settled and must be stamped, whether "the same is or is not signed with the name of "any person; and any person who gives a receipt "liable to duty, or refuses to give a receipt duly "stamped or upon a payment of an amount for "40/- gives a receipt for a less amount or "separates or divides the amount paid with "intent to evade the stamp, is liable to a penalty "of £10. In proper cases a receipt may be "impressed subsequently to giving it within "14 days, on payment of the duty and a "penalty not exceeding £5 and after 14 days, "but within one month, upon payment of a "penalty not exceeding £10. The public are "advised to demand properly stamped receipts "in all cases or they will find much difficulty "from the absence of the proper stamp.

A curious feature is a clause which exempts from the duty "all receipts or discharges given "by any seaman, laborer or menial servant for "the payment of wages." After detailing how the stamps are to be cancelled "by marking across the face of the stamp in ink, with initials and date" the public is informed that "In no "circumstances whatever may postage stamps be "used upon instruments for duty purposes. New "stamps have been designed in South Australia "by the firm of Messrs Sands and McDougall "and the printing of the stamps has been carried "out under the instructions of and by the officers "of the Deputy Postmaster-General in South "Australia, whose department has given every "help with respect to the new duties. The new "stamps are each printed in two colors and are "larger than and quite distinct in form from "postage stamps. The design has an oval "centre containing the head of King Edward "VII and when the first mechanical difficulties "in the preparation of the stamps have been "quite mastered they will be regarded as most "creditable productions."

The article concludes with giving the reasons, which we detailed last month, for the necessity for different stamps for fiscal and postage purposes.

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from Vol. III, page 94.*)

N
S. D.

Plates 174, 200.

N.C.W
C°

Plate 117.

N S & N

Plates 193, 217.

N N
N N

Plate 165.

N & P

Plate 188.

N & C°

Plate 147.

N. C. S.
L

Plate 195.

N. P. C°

Plate 154.

O

Plates 146, 195.

O & M

Plate 196.

P. J.
N. T.

Price Jones, Newtown. Plates 157, 204, 216, 218.

P & G
OX ST

Parkins & Gotto, Oxford Street. Plates 114, 169, 199.

P. C.
L

Plate 201.

P
B. & C°

Plates 159.

P. J
& C°

Plate 110.

POCHIN

Plates 146, 186.

P. B.
& C°

Plate ?

R & S
L

Rylands & Sons, London. Plate 198.

R & S
M

Rylands & Son, Manchester. Plates 170, 192.

R & S
M . L

Rylands & Sons, Manchester and London, Plates 12c, 124.

THE FISCAL PHILATELIC SOCIETY.

AT the meeting held on November 6th, 1902, the fiscals of Montserrat, Natal, Nevis and Newfoundland were discussed and catalogued.

The Exchange Sections are working well. From the October Home packet, £29 was taken from a total of £230, whilst the November packet totalled to £191. The total value of the October Continental packet was fr. 3261. and the contribution from home members for the November circulation was fr. 1426.

At the meeting held on December 4th, 1902, Messrs. S. F. Crofton, P. Frike Evans, P. Gilbert (France), A. Rousillon (France) and A. Vetter (Germany) were elected members. The fiscals of the New Republic, New South Wales and New Zealand were discussed and catalogued.

Mr Wülbern presented copies of his works on the fiscal and telegraph stamps of the German States, Austria-Hungary and Balkan States to the library.

The next meeting will be held on Thursday January 8th, 1903 at 6 30 p.m. at 65, Bishopsgate Street Without, London, E.C. when the remainder of the fiscals of New Zealand will be catalogued. Will members assist by sending notes of varieties, perforations, &c.

The December Exchange packet (Home) totals to £145, and the contribution from home members to the Continental Exchange to fr. 976. The sales from the November packet were over £10.

Rules, and any desired particulars respecting the Society can be obtained from

Hon. Sec.:
A. B. Kay,
2, Haarlem Mansions,
West Kensington, London, W.

TELEGRAPH CHRONICLE.

Ceylon. Mr. A. B. de l'Argentière has discovered an unused copy of the 80 cents on 10 rupees, violet, Type 119 in our publisher's Catalogue, from which it appears that the *lower half* of the stamp bears the words "EIGHTY CENTS" at a distance of 15 mms. from the figure "80" in the centre.

Mr. A. Rossi Ashton has discovered some fresh varieties of the "provisional" type, differing in the dates expressed thereon from any that have yet been listed.

20c., green, 1. 12. 99.

5c., purple, 1. 12. 01.
10c., yellow ,,
40c., blue ,,
60c., brown ,,
80c., olive ,,

United States. *Baltimore and Ohio.* In Roussin's stock our publisher has discovered two additional values on the *thick* variety of the Kendall Bank Note Co's paper viz.:

1 cent, green
25 ,, orange

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Afghanistan. *Export Duty.* We have before us two stamps, similar but with different inscriptions in centre, to that described and illustrated (Fig. 1) in the *Philatelic Journal of India* for May last. The colour of both is claret (water colour) and one is apparently on laid paper.

Ceylon. *Stamp Duty.* Our publisher finds in the Roussin stock the 5 cents, blue, wmk. Crown C.A. *perf.* 12½ all round.

Cuba. *Colegio de Escribanos, Havana.* Mr. A. E. Lawrence has stamp No. 1441 in the Spanish Catalogue lettered "Série A."

Germany. Dr. Kalckhoff writes that a new issue of bands for a duty on champagne came into use on the first of July last. They are printed in green on white paper with the value in black but we have no particulars as to design. Imperf.

25 pf. (For half bottles)
50 pf. (For bottles)
1 mark (For double bottles!)
No value (For imported bottles)

India. *Court Fees.* Mr. C. S. F. Crofton has discovered a number of unchronicled varieties of the provisionals, fuller details of which will shortly be published in the *Philatelic Journal of India.*

(1) On Foreign Bills. Surcharges in red.

On 1st issue. 4a. pink, Die B, with large surcharge, vertical, both upwards and downwards.

On 2nd issue. Small surcharge reading downwards.
4a., violet, blue surfaced paper
12a., ,, unsurfaced paper
1r. 8a., violet, white surfaced paper
6r., violet, blue surfaced paper
24r. ,, ,, ,,

(2) On High Court. Surcharge, with bars, reading upwards, in red.
3 rup. mauve and red

(3) On Petition (Foreign Bills surcharged "PETITION" in green) small surcharge, downwards, in red.
1 rup, violet
1 ,, ,, (with "PETITION" inverted)
2 ,, ,, on blue paper
2 ,, ,, on white paper

(4) On Share Transfer. Horizontally, as on the 4a. and 8a., already known.
5 rupees, violet, perf. 15 x 15½.
10 " " "
(5) On Small Cause Court.
4a., brown and violet (sur. downwards, without bars)
4or., brown and violet (sur. upwards with bars)
(6) On Telegraph (1st issue "Electric Telegraph"). Sur. in red.
1 rupee, violet
4 " "
On 2nd issue.
4as., blue (sur. upwards)

Foreign Bill. Mr. W. Corfield submits an extraordinary provisional, viz. the 1 rupee, pink and green, Die A of 1860, surcharged in black, "EIGHT" (14 x 2½ mm.) above, "ANNAS" (16 x 2½ mm.) below in sans serif caps., and a black bar (12½ mm.) through the word "rupee." The date plugs show the date 23/11/60 but Mr. Corfield writes "They are being used in Calcutta now—I have seen many in use—always the same date and die."
1902. 8as. on 1 rup., pink and green, Die A dated 23/11/60.

Las Bela. (*India.*) *Court Fee.* Our publisher has discovered some varieties of the 1a. black on orange, Type 5222 in Roussin's Catalogue (the illustration is defective as there is a small seal in violet on the stamp which is not shown). These are
(1) Pair imperf. between horizontally
(2) With *two* seals
(3) Without value or seal

Mauritius. Our publisher submits the 39 cents on 1/- and 52 cents on 2/- wmk. Crown CA., surcharged "INCE" (9 mm. high) with a "T" in the word "CENTS" larger than the other letters. The difference, though apparent to the eye, is minute. He also sends a copy of the latter stamp with a broken "E" in "CENTS".

Mayaguez. (*Mun. Porto Rico*). Small bands, 118½ x 12 mm., with value and name of duty in centre, and value in figures at each end. White wove paper.
Alcohol. 3c., yellow green. Imperf.
Brandy Extranjero. 6c., dull orange. Imperf.
Cerveza (Beer). ⅝c., dark green. Perf. 11½ at bottom.
Cigarillos. ⅝c. light blue. Horizontally perf. 11½.
Vino Comun. 1.25$. violet. Perf. 11½ on three sides.
The last-mentioned stamp has the word "DOLLAR" in the centre struck out in MS., the significance of which we do not understand. M. Albert Baillière informs us that a set of 7 values exists for "Arbitrio Municipal" having been issued in 1900, but we have no details.

Porto Rico. To Messrs. A. E. Lawrence and Albert Baillière we are indebted for the following additions to the Spanish Catalogue.
Facturas principales de exportación.
1892 y 93. 35c. d. p. red brown
1896 y 97. 35c. d. p. *red brown*
Facturas segundas de exportación.
1892 y 93. 5c. d. p. rose
Fosforos. Design? Lettered "Impuesto para el consumo de fosforos"
1c., brown
2c., black
Sello, 1898. Type 98.
50c. d. peso, blue green
Private Stamps:—
Colegio de Abogados. Stamp of Type 295 but without indication of value, grey blue.
Colegio de Escribanos. Type 293.
12 reales, *blue*

Queensland. *Beer Duty.* Mr. A. Hamilton has found some new varieties of the large size stamp of the first issue, without wmk., perf. 12½. He submits a 4/6, black and two varieties of the 12/9, brown-red. One of these latter has the last "E" of the word "EXCISE" below the oval containing the Queen's head over the "&" of the value "TWELVE SHILLINGS & NINE PENCE" while there is a stop after the figures of value 12/9, in the right upper corner. The other variety has the last "E" of "EXCISE" over the "N" of the word "NINE" in the value and there is no stop after the figures of value. This stamp is also in a much paler shade of brown-red.

Salvador. *Timbre Municipal, 1897.* Mr. Lawrence submits the following value, an addition to those already chronicled
1 peso, dark brown. Perf. 11½.

South Australia. *Duty Stamp.* Messrs. P. L. Pemberton and Co. send us the 1d. described last month with the zigzag roulette, employed in 1899 on the 1d. postage stamps of Queensland.

Switzerland. We were compelled last month through lack of space to hold over the following descriptions of the stamps submitted by M. Langlois.
Neuchatel. *Timbre-Epargne.* Oblong, with shield in centre with bunches of oak and laurel on either side, lettered "BANQUE CANTONALE NEUCHATELOISE" above and "TIMBRE-EPARGNE" below. Figures of value in lower corners. Perf. 11½.
20c., green
50c., ultramarine
1 fr., red
Schwyz. The usual type with new date, "15 September 1901." This date and the words "EIN VIERTEL BOGEN" above are overprinted in brown. Perf. 13.
10c pale blue and brown
Vaud. Similar design to previous issues, with value in second colour on large white tablet below. Wmk. Arms, between the words "TIMBRE—FISCAL" Perf 11½.
10c., bright green and red
20c., carmine and blue
25c., ultramarine and red
50c., vermilion and violet
75c., violet and vermilion
1fr. pink and dark blue
2fr. French grey and red
2.50 fr. ochre and dark red

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. IV. FEBRUARY, 1903. No. 2.

Provisional Fiscal Issues of the American Occupation of the Philippines.

BY A. PRESTON PEARCE.

(*Continued from page 3.*)

OUR present list of known varieties shows a great advance upon that published in the first volume of this Journal. Some of the stamps have not previously been chronicled, but all the varieties indicated, as well as those subsequently described, are either in my collection or have been seen by me, with the exception of the 5 pesos Type III, of which I have seen a photo of a proof.

Following my recommendation as to the more correct arrangement of the types, I have altered their order in the sub-joined table, but I have retained the old numbers in order to prevent confusion between this list and that given in the new catalogue.

	1899			1900			'01
	III	II	I	II	I	IV	II
5c. de p.		x		x			x
15 "	x	x		x			x
20 "		x		x	x		x
30 "	x			x		x	x
60 "	x	x		x		x	x
80 "	x	x					x
1p. 20c.	x	x	x	x	x	x	x
1p. 40c.	x	x			x		
1p. 80c.	x	x		x			
2 pesos		x	x	x	x	x	x
2p. 40c.		x					
3 pesos	x			x	x	x	
3p. 60c.	x						x
4 pesos	x	x		x	x		x
5 "	x	x	x	x	x	x	
6 "	x	x	x	x		x	
7 "	x	x					
8 "	x	x					
9 "	x	x		x			
10 "	x	x	x	x			
15 "		x		x	x		

1899. Type IIa. 2p.; 10p.
1900. " " 3p.; 5p.
" IVa. 1p. 20c.; 5p.

NOTES ON THE STAMPS LISTED.

1899. Type I. The 10p., is the variety showing five lines in the central stripe,[a] and this stamp is additionally noteworthy on account of an error in the range, the "6" being reversed.

Type IIa. Both of these stamps have additional peculiarities. The 2p. is the variety without stop after 2, numbered 358 in the catalogue. It has a perfectly vertical accent over the "a" in the range, and I have seen a copy without stop after the date.

The 10p. has a much larger "0" than "1" in the value, and taller figures in the range. My copy shows that this design was transferred from paper to the stone, as the date is mutilated in such a way as would result from a crease at that part.

1900. Type I. The 4 pesos is the error showing a range of "6000 a/ 6800." This value with correct range is only known under Type II for this date, so No. 380 in the catalogue must be deleted. I am inclined to think that in this case the range and value were inserted directly on the stone, for the few copies I have seen all seem to differ more or less in these points.

As stated previously this issue may be divided as follows:

6 lines in stripe, 20c.; 1p. 20c.

5 ,, ,, 1 p. 40c.; 2p.; 3p.; 4p. error; 5p.; 15p.[b]

1901. Several months ago I was informed that all values up to and including the 4 pesos had been printed in this, undated, type, but four of these denominations have not yet been seen over here.

For some printings of certain values a curiously metallic looking ink was used, which imparts a distinctive appearance to the stamps, and in some cases appears quite brilliant when viewed in the right light.

Prominent Varieties.

1899. Type I. 2 pesos with conspicuous dot before the word ISLANDS. I have seen several copies, and possess the variety in pale blue, very deep blue, and with double perforation.

5 pesos, No. 371 in the catalogue, falls into this group according to my arrangement, but it differs from all other specimens seen, inasmuch as the letter "I" of UNITED falls *on* the centre stripe instead of outside it. Should any other value be found with this pecularity it might be necessary to label it afresh. No 370 in the catalogue does not appear to be forthcoming.

1900. Type I. 1p. 20c., No. 395 in the catalogue, must be temporarily assigned to this division, though I do not think that it will stay there. It has five lines to the stripe, and shows the peculiarity of no serif to the "1" in the date.

3 pesos. I have a specimen of the same type as the above 1p. 20c., the same description will therefore apply, and it may be further noted that in both cases the range fills up the upper label more completely than usual.

2 pesos. I have two copies showing a curious malformation of the second "3" in the range; and other specimens pulled from a very defective stone.

Type II. 15c. de p., No. 393 in the catalogue, is believed to be an offset; I have the 5c. de p., showing the same peculiatity.

30c. de p., without stop after PESO, (No. 394) occurs *se tenant* with the normal type.

Type IIa.[c] The 3 pesos is printed in a much paler and softer colour than the 3p., of Type II. I have three copies, and two of these have no stop after the "3."

Type IV. 30c. de p. Error with "6" in range reversed. I am inclined to think that in this instance also the range and value were added directly to the stone, a course that would render such a mistake much more likely to occur.

3 pesos. No stop after PESOS.

1901-2 My copy of the 4 pesos shows a period in place of the second "I" in the word PHILIPPINE, without any trace of a letter above it; to all appearance it is an actual stop correctly placed. The whole of the rest of the impression is very good, and the other nine letters of the word are quite perfect.

(*To be continued.*)

---

[a] Since this instalment was set up, Mr. Thomson has sent me another value printed from the same design, the new denomination being the 5p. It will now be necessary to restrict Type I to varieties showing six lines in the central stripe, and to label the five-barred design Type Ia.

[b] Now Type Ia.

[c] Mr. Thomson has shown me half-a-dozen copies of a 5 pesos of 1900 produced from yet another drawing. The type is that of IIa, except that the central stripe consists of *seven* lines of equal thickness. The date also is very irregular, the figure "9" being considerably larger than the figures on each side of it, and the final "0" larger and sloping towards the right. The letters and figures of the range and value are extremely uneven, and there are two varieties of the figure "5" in the value.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 4.*)

Plate nos.	15 & 16.	Die numbers		351 to 400
,,	17 & 18.	,,	,,	401 to 450
,,	19 & 20.	,,	,,	451 to 500
,,	21 & 22.	,,	,,	501 to 550
,,	23 & 24.	,,	,,	551 to 600
,,	25 & 26.	,,	,,	601 to 650
,,	27 & 28.	,,	,,	651 to 700
,,	29 & 30.	,,	,,	701 to 750
,,	31 & 32.	,,	,,	751 to 800
,,	33 & 34.	,,	,,	801 to 850
,,	35 & 36.	,,	,,	851 to 900
,,	37 & 38.	,,	,,	901 to 950
,,	39 & 40.	,,	,,	951 to 1000
,,	41 & 42.	,,	,,	1001 to 1050
,,	43 & 44.	,,	,,	1051 to 1100
,,	45 & 46.	,,	,,	1101 to 1150
,,	47 & 48.	,,	,,	1151 to 1200
,,	49 & 50.	,,	,,	1201 to 1250
,,	51 & 52.	,,	,,	1251 to 1300
,,	53 & 54.	,,	,,	1301 to 1350
,,	55 & 56.	,,	,,	1351 to 1400
,,	57 & 58.	,,	,,	1401 to 1450
,,	59 & 60.	,,	,,	1451 to 1500
,,	61 & 62.	,,	,,	1501 to 1550
,,	63 & 64.	,,	,,	1551 to 1600
,,	65 & 66.	,,	,,	1601 to 1650
,,	67 & 68.	,,	,,	1651 to 1700
,,	69 & 70.	,,	,,	1701 to 1750
,,	71 & 72.	,,	,,	1751 to 1800
,,	73 & 74.	,,	,,	1801 to 1850
,,	75 & 76.	,,	,,	1851 to 1900
,,	77 & 78.	,,	,,	1901 to 1950
,,	79 & 80.	,,	,,	1951 to 2000
,,	81 & 82.	,,	,,	2001 to 2050
,,	83 & 84.	,,	,,	2051 to 2100
,,	85 & 86.	,,	,,	2101 to 2150
,,	87 & 88.	,,	,,	2151 to 2200
,,	89 & 90.	,,	,,	2201 to 2250
,,	91 & 92.	,,	,,	2251 to 2300
,,	93 & 94.	,,	,,	2301 to 2350
,,	95 & 96.	,,	,,	2351 to 2400

Type 45.

3½d., red. With line through die number as illustration. This is probably the preceding series of plates recut and the line through die numbers added to denote same.

Plate nos.	1 & 2.	Die numbers		1 to 50
,,	3 & 4.	,,	,,	51 to 100
,,	5 & 6.	,,	,,	101 to 150
,,	7 & 8.	,,	,,	151 to 200
,,	9 & 10.	,,	,,	201 to 251
,,	11 & 12.	,,	,,	253 to 300

Type 45

Plate nos.	13 & 14.	Die numbers		301 to 350
,,	15 & 16.	,,	,,	351 to 400
,,	17 & 18.	,,	,,	401 to 450
,,	19 & 20.	,,	,,	451 to 500
,,	21 & 22.	,,	,,	501 to 550
,,	23 & 24.	,,	,,	551 to 600
,,	25 & 26.	,,	,,	601 to 650
,,	27 & 28.	,,	,,	651 to 700
,,	29 & 30.	,,	,,	701 to 750
,,	31 & 32.	,,	,,	751 to 800
,,	33 & 34.	,,	,,	801 to 850
,,	35 & 36.	,,	,,	851 to 900
,,	37 & 38.	,,	,,	901 to 950
,,	39 & 40.	,,	,,	951 to 1000
,,	41 & 42.	,,	,,	1001 to 1050
,,	43 & 44.	,,	,,	1051 to 1100
,,	45 & 46.	,,	,,	1101 to 1150
,,	47 & 48.	,,	,,	1151 to 1200
,,	49 & 50.	,,	,,	1201 to 1250
,,	51 & 52.	,,	,,	1251 to 1300
,,	53 & 54.	,,	,,	1301 to 1350
,,	55 & 56.	,,	,,	1351 to 1400
,,	57 & 58.	,,	,,	1401 to 1450
,,	59 & 60.	,,	,,	1451 to 1500
,,	61 & 62.	,,	,,	1501 to 1550
,,	63 & 64.	,,	,,	1551 to 1600
,,	65 & 66.	,,	,,	1601 to 1650
,,	67 & 68.	,,	,,	1651 to 1700
,,	69 & 70.	,,	,,	1701 to 1750
,,	71 & 72.	,,	,,	1751 to 1800
,,	73 & 74.	,,	,,	1801 to 1850
,,	75 & 76.	,,	,,	1851 to 1900
,,	77 & 78.	,,	,,	1901 to 1950
,,	79 & 80.	,,	,,	1951 to 2000
,,	81 & 82.	,,	,,	2001 to 2050
,,	83 & 84.	,,	,,	2051 to 2100
,,	85 & 86.	,,	,,	2101 to 2150

TYPE 46.

3½d., red. (2nd recut ?). With arcs at end of line through die numbers, as illustration, Type 46.

Type 46

Plate nos.	1 & 2.	Die numbers		1 to 50
,,	3 & 4.	,,	,,	51 to 100
,,	5 & 6.	,,	,,	101 to 150
,,	7 & 8.	,,	,,	151 to 200
,,	9 & 10.	,,	,,	201 to 250
,,	11 & 12.	,,	,,	251 to 300
,,	13 & 14.	,,	,,	301 to 350
,,	15 & 16.	,,	,,	351 to 400
,,	17 & 18.	,,	,,	401 to 450
,,	19 & 20.	,,	,,	451 to 500
,,	21 & 22.	,,	,,	501 to 550
,,	23 & 24.	,,	,,	551 to 600
,,	25 & 26.	,,	,,	601 to 650
,,	27 & 28.	,,	,,	651 to 700
,,	29 & 30.	,,	,,	701 to 750

(*To be continued.*)

MORLEY'S PHILATELIC JOURNAL.

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EDITORIAL.

ON Wednesday evening, Jan. 14th, Mr. Schwabacher read his paper on Fiscal stamp collecting before the I. P. U. and illustrated it by portions of his magnificent collection. The stamps of Argentine, Peru, United States and Austria were shown together with some selected varieties from other countries such as Glove Tax and Hair powder Duty stamps of Great Britain. That the audience were appreciative is evidenced by the fact that every one joined in the discussion which followed but it was unfortunate that Mr Schwabacher had been unable to find time to carefully arrange the stamps and provide MS. notes as to their uses and peculiarities. We are also afraid that some were aghast at a quantity of bands and labels of portentous size among the stamps of Argentina. But still the members had an opportunity of examining a large number of very handsome stamps and expressed their pleasure by passing a very hearty vote of thanks to the author. We may especially note that the opinion was freely expressed that the development of fiscal collecting was hindered by the lack of a guide to relative values. This is not an easy thing to provide but we think that progress is being made and the "necessary" if not the "ideal" will gradually evolve in time.

* * * *

Since the publication of our Bolivia catalogue last month we have been wondering whether or no we ought to have included the first two issues given in the postage stamp catalogues, Nos. 1-31 in Gibbons. As collectors are aware these stamps bear the inscription "CORREOS—CONTRATOS" and by far the larger proportion have been employed fiscally, postally obliterated copies being rare. It seems to be tacitly agreed just now to omit stamps labelled "POSTAGE and REVENUE" from the fiscal catalogues and since this is so, logically we should exclude "CORREOS and CONTRATOS." The early Bolivians are however very interesting stamps and we fancy the purely fiscal collector would like to include them in his collection.

* * * * *

Has any fiscal collector seen a Judicial stamp of the Gold Coast?* We have before us the Report of the Acting-Governor of the Gold Coast to the Colonial office and under the heading of Postal and Telegraphic Revenue for 1901 we find the following entries (we have rounded off the figures to the nearest pound):—

Sale of postage stamps for postal purposes	£24,041
Sale of stamps for philatelic purposes	£177
Sale of stamps for telegraphic purposes	£20,633
Sale of Judicial stamps ...	£13,829
Sale of post cards	£20
Sale of registered envelopes ...	£62
Sale of embossed envelopes ...	£8

The current stamps of the Gold Coast are of course lettered "Postage and Revenue" and are no doubt employed for telegraphic purposes, but the change of phraseology in the fourth item in the above list appears to imply that there are special stamps for judicial purposes. We should be very glad if any one in a position to ascertain whether this is the case or not would do so and send us particulars. The second item is interesting and we presume represents the amount received by special remittances for stamps while the last three appear marvellously small. If collecting of postal stationery were ever again to become general the supply of Gold Coast Post Cards and Envelopes would hardly go round!

* * * * *

In connection with the re-use of old Medicine Labels to which we called attention in March 1900 thereby giving rise to some perturbation in the leading journals of the Drug trade, Mr. Preston Pearce sends us a cutting from the *Chemist and Druggist* referring to the conviction of a chemist who had unstamped goods exposed for sale and when one of the boxes was purchased by an Inland Revenue Officer wrapped round it a stamp that had been used before and carefully preserved for further use. The journal says "The case reported...is a fair "warning to all chemists and druggists in "regard to the use of old Medicine Stamps. "We are calling special attention to the matter "in our forthcoming *Diary* treatise on the "Medicine Stamp-Duty Acts, for the offence is "a more serious one than is generally realised. "It is illegal to expose such articles as Vinolia-"cream and Johnson's corn-silk in one's shop "unstamped, and the re-use of stamps which "have been on other medicines is also forbidden "by the Acts— in fact, under certain circumstances is a felony.

*While passing through the press we note the discovery of the late 1d. Queen's Head postage stamp, printed in grey, with value and name in vermilion, overprinted "JUDICIAL," see *Ewen's W.S.N.*, February 14th.

THE RAILWAY STAMPS OF VICTORIA.

By G. W. J. Potter

It is my intention within these few notes to gather together a little information regarding the railway stamps of Victoria, and I should esteem it a favour if readers-more especially those in Victoria or Australia—would correct or amplify my scanty notes wherever possible. Unfortunately but little interest is taken at present in these and similar stamps, so it behoves those who are interested in such to work the harder to obtain due recognition of this branch of fiscal collecting. Undoubtedly this will come, though it may tarry on the way, and those who have built up their collections when the time was favourable will have no reason to regret their energy and foresight.

The railway stamps issued by this colony form a very interesting series, and afford ample scope for perseverance in their collection as there have been five or six issues, whilst some of the individual stamps are extremely scarce. Being considerably larger than the ordinary postage stamp a collection naturally takes up a fair amount of space, but surely a fiscal collector will not look upon that as a disqualification, rather will he be inclined to consider it as one of the characteristics of his hobby.

For those who like research there are many points connected with the different issues and values that require investigating, and so far as I am aware, there does not yet seem to have been any attempt made at classifying and arranging them other than the lengthy list in Morley's *Catalogue and Price List of the Revenue Stamps of the British Colonies*, (Nov. 1895) which I shall refer to. It must be borne in mind that in the absence of direct or confirmatory evidence several of the conclusions reached can only be regarded as provisional, although it is hoped with kind co-operation of readers to finally arrange all the issues in their proper order.

I propose to distinguish between varieties that I either have in my collection or have seen and those that I have not seen, but which are given in Morley's list, by placing an asterisk in front of the latter. It may be as well now to point out that in giving the size of the stamp in centimetres always show the width first, then the depth; thus in the case of an upright stamp of ordinary shape the smaller dimension comes first, if however the larger measurement is first the reading runs along the other way. This latter type of stamp is usually termed an oblong, properly speaking it should be an horizontal oblong and the other variety a vertical oblong, there being but few stamps that are really squares.

Although the railways are now the property of, and under the control of, the Government, it is to private enterprise that several of the early lines owe their inception and construction, these having been afterwards purchased by the State. For many years the Railway Department was administered by ministerial heads, but in November, 1883, it was deemed advisable to make a change in the system, and the department was placed under the immediate control of three commissioners. Later on it was decided that there should be only one commissioner with increased powers, so in March, 1896, Mr. John Mathieson, who had been commissioner of the Queensland Railways from 1889 to that time, was appointed to the office for a period of five years. Upon the expiration of this term, the Midland Railway of England offered him the post of General Manager which he accepted, and now his name is to be seen on the time-books, etc, in place of the once familiar Geo. H. Turner.

Type 1

The first railway stamps that the Colony issued seem to have made their appearance in 1876, and comprised five values; ½d., 1d., 2d., 3d. and 6d. The design (Type 1) was the same in all, and represented a primitive engine and tender with figure of value underneath. Above and below are the words VICTORIA and ECHUCA; the latter being the name of a town near the borders of the New South Wales, 156 miles from Melbourne, and probably representing the northern limits of the line, prospective or actual. In the four corners occur the names, Melbourne, Sandhurst, Ballarat, and Geelong, all well known places; Sandhurst now being called Bendigo. The issue was printed on thick unwatermarked paper, and was of an upright shape, similar to an ordinary postage stamp though somewhat larger. Beyond the six towns mentioned no wording or instruction of any kind appeared on the stamp, and this doubtless caused some awkwardness in use. Unused sets are not particularly scarce and may often be seen in old collections, though usually in poor condition.

1st Issue, 1876.

Perf. 13½. Size, 3.1 cm. by 3.4 c.m.

½d., black	2d., lilac
1d, green	3d., orange

6d., blue

(To be continued.)

North British Railway. Mr. J. G. Cairns informs us that a 6d. value exists, of the same type, design and colour as those listed in our September number of last year.

North Eastern Railway. Mr. Cairns submits a specimen of a new issue of Parcel stamp for this Railway. Arms in circular band lettered "NORTH EASTERN RAILWAY PARCEL STAMP." Above and below "ONE SHILLING" in black caps. on a groundwork of the words "North Eastern Railway" many times repeated. Rouletted.

1/-, brown on carmine.

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 6.*)

Plates 160, 224
Variety, horizontally.
Pl. 180.

Wm. Rose & Co.
Plates 110, 124, 129, 133, 139, 147.

Plate 150

Plate 156.

Plate 214, Variety, doubly perforated one under the other, Pl. 204.

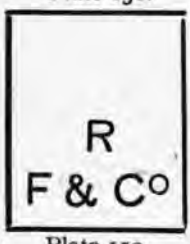
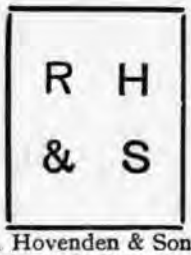


Plate 150.

Plate 163.



R. Hovenden & Sons, Wholesale Druggists, Plate 195.

Plate 203.

Plate 167.

THE FISCAL PHILATELIC SOCIETY.

AT the meeting held on Thursday, Jan 8th, 1903. M. F. Leschevin (Belgium) was elected a member, and under Rule 4 M. Lalour has ceased to belong to the Society.

The fiscals of New Zealand were discussed and catalogued, and an addenda to the published list compiled.

The next meeting will be held on Thursday, February 5th, 1903, at 6.30 p.m. at 65, Bishopsgate Street Without, London, E. C. when the fiscals of Niger Coast, Orange Free State and Queensland will be studied.

Sheets have been returned from the Continental Section which is now in good working order. From the October packet 185 fr. *nett* was taken from sheets sent by Home members, and 228 fr, from the November packet. The January contribution totalled to 946 fr. and the Home packet to £158.

All interested in fiscal stamps should apply for Rules etc, to

Hon. Sec.:
A. B. Kay,
2, Haarlem Mansions,
West Kensington, London. W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Germany. Dr. Kalckhoff has sent us a specimen of the 50 pf. band for the duty on champagne which we chronicled last month. The band measures 359 x 20 mm and is divided into three panels, the right and left bearing the words "Schaumweinsteuer 50 Pf." while the middle one contains the words "Angebracht den.....", the date of cancellation on the copy before us being "9 Juli '02." The inscriptions and border are printed in *dark green* and in each panel is a groundwork of floral ornament in *pale blue green*, the whole band being covered with wavy lines of the same colour. It is perf. 11½.

Dr. Kalckhoff informs us that there is an additional value of 10 pf. (for sparkling cider) and that the band without value indicated (for imported wines) bears the inscription "verzollter Schaumwein" denoting that the customs duty has been paid.

Since writing the above we have received another communication from Dr. Kalckhoff enclosing a specimen of the 25 Pf. label. This is similar in design to the 50 Pf. but is *brown* in colour, not green as previously described, the size 298 x 20 mm., and the perf. 14½. Dr. Kloss also kindly sends us specimens of these two bands. Both these are perf. 14½—so that it will be noted that the 50 Pf. exists with two perforations 11½ and 14½.

Great Britain. *Ireland, Judicature.* Mr. Kay has shown us the 1/6, blue overprint on unappropriated die, wmk. "V. R.", of 1873, *perf* 12½.

Ireland, Marine Insurance etc. Mr. O. Marsh has shown us the 7/6 both in *pale blue* and *dark blue*, Die A and the 10/-, blue, Die Z.

Neuchatel. *Epargne Scolaire Saint-Imier.* Herr C. E. Hoffmann sends a specimen of a 10c. value which was issued on the 1st January. The design consists of a star on a plain horizontal band across three vertical shaded ones in circle lettered "EPARGNE SCOLAIRE SAINT JMIER" Value "10 Cts." on label below. Perf. 10.

10c., red.

Orange River Colony. *Bank Draft.* Our publisher submits the 3d., blue, sur. V.R.I.—B.D.—3d.—Type *a* as described in our December number, with no stop after "D." This stamp must be from a different pane to the one which we described or else from a new printing of the surcharge.

Queensland. *Fee Stamp.* Mr. C. E. McNaughtan has shown us a stamp, as yet unknown, of which we annex an illustration. It seems to be an adhesive and bears portions of a watermark not sufficient to guess the design. Imperf.

2d., ultramarine.

Seychelles. Mr. A. M. South has shown us the 10c., postage stamp surcharged "REVENUE —4 CENTS" in a similar manner to 8c. and 15c. already known—Wmk. Crown. C.A. Perf. 14.

4c. on 10c., ultramarine and bistre.

Spain. M. Langlois announces the following additions to the Spanish Catalogue.

Deuda. 1898-99.
No. 75. 10 cent., green
,, 77. 50 ,, brown
,, 79. 2 pes., deep violet

Giro de Consumos.
No. 381a. 1 esc., rose
,, 381b. 2 ,, ,,

Naipes. Of a type similar to the current "Giro" series, Type 6a.
No. 528a. 1p. 80c., green. Imperf.

Polvora y Explosivos. Home Manufactures. Size 91 x 21 mm. Type 21.
No. 557a. 0,40 cent., brown.

Timbre Movil. 1901. Type 107.
No. 1161a. 25 cent., blue
,, 1161b. 50 ,, claret
1902. Type as last.
5 cent., black
10 ,, blue
50 ,, vermilion

MUNICIPAL STAMPS:—

Barcelona 1900. Type 110a.
0,25c., violet.

Carthagena. Anuncios, 1877. Type 102.
No. 1179a. 10 c. d. pes. *red brown*

Madrid. Anuncios. Mr. G. W. Pepper announces the discovery of an error, viz: Stamp No. 1197 with value "21" cts. instead of "12." *Recargo Municipal, 1877.*
No. 1417a. 1 p. 50c., green and lilac

Seville. Timbre Municipal. Type 166.
10 c. d. pes., green (with date "1876")
25 ,, blue (,, ,, "1877")

Provincial Control Stamp. M. Langlois possesses an error with the figures "3a" in upper corners and "Clase 2a." below, but the colour is not stated.

PRIVATE STAMPS. From M. Langlois, Mr. A. E. Lawrence and others we have to list the following additions.

Colegio de Escribanos.

Albacete. 1863.
1863. No. 1602a. 12 reales, black, letter B.
1872 ? 3 pesetas, black, letters Ñ and P.
1875. (Type 179) 12 reales, black, letters U and X.
1881 ? No. 1611a. 3 pesetas, black, letter Y.
188... 12 reales, black, letter AA.
12 ,, ,, ,, BB.
188... 3 pesetas, black, ,, CC.
18... 3 ,, ,, ,, GG.

Barcelona.
1882. 3 pes., black and ochre, Série 3a., 4a. and 5a.
No. 1635 Delete ?

Burgos.
1863 (Type 189). 12 reales, black, letters C, X, Y and Z.
1872. (Type 190). 3 pesetas, black, letters B, F, I, and Y.
18... 3 pesetas, black, letters E and T.

Cáceres.
1872 ? 12 reales, black, letter E.
Dated 188... Similar to Type 200.
No. 1657a., 3 pesetas, black, letter I.

Coruna.
No. 1663a. 12 reales, orange, letter N.
No. 1676a. 3 pes., solferino, letter Z.
No. 1678a. 3 pes., ultramarine, letter R (Date 188...)

Granada.
1875 ? 12 reales, dark blue, letters L and N.
No. 1685a., 3 pesetas, black, letter H.
1889. (Type 201). 1 peseta, red, Série E, I, O and Y.
188... 3 pes., blue, letters, D, H, M.
No. 1694a. 3 pes., greenish blue, Série G.
(Type 204) 2 pes., black and red, Série A.

Vaud. Herr C. E. Hoffmann informs us that the higher values of the series for this Canton announced last month are as follows:—

5 fr., bright rose and red
10 ,, vermilion ,, green
15 ,, lilac ,, red
20 ,, pale green ,, ,,
25 ,, silver ,, ,,
50 ,, bronze ,, ,,
100 ,, gold ,, ,,

The 10c., also exists perf. 10.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. IV. MARCH, 1903. No. 3.

Provisional Fiscal Issues of the American Occupation of the Philippines.

BY A. PRESTON PEARCE.

(*Continued from page 10.*)

LAST month's instalment commenced with a note of congratulation on the progress that had been made towards the completion of the list of Bill stamps, but the foot notes added after the main portion was in print showed pretty clearly that the end is not yet in sight.

Another value of the design labelled Type Ia has been unearthed by Mr. Thomson, and I would now amend the list on page 9 of this volume by deleting the x against the 10 pesos in the third column, and adding a fresh line above the small subsidiary list at the side reading :—

1899. Type Ia. 2p.; 5p.; 10p.

It would then be necessary to refer to the 10p., in the first Note as Type Ia.

I have not made any attempt to classify these stamps under the headings of blue and pale blue as is done in the catalogue. It is evident that small and frequent printings was the rule, and under such conditions there are sure to be variations of this kind. A more serious omission lies in the fact that I am not yet prepared to go into the subject of the varieties of perforation, and this threatens to be somewhat troublesome in the first instance. More pressing calls upon my time have not allowed me sufficient leisure to make the necessary investigations, and I must for the present be content to point out that some curious variations will be found. To make a single exception, I may say that the 2 pesos of Type IV (1900) is known pin perf. Another matter to which reference should be made is the possibility that some of the minor varieties may be forgeries. As mentioned in my article in the March number of the second volume, I strongly suspected misdemeanours of this kind when Type IV first came to light, and I sent specimens of each of the four types then known for examination by responsible officials. These stated that all the specimens submitted were genuine, and when my sheet was returned I found under Type IV the ambiguous expression "stone broken", which may refer to this particular type or may give the reason for its perpetration. It may be that some of the minor varieties lately discovered are the work of designing men not in the employment of the Government, and Mr. Thomson favours this view, though I do not share it at present.

The first instalment of the long expected supply of stamps from the States, intended to supersede the local productions, appears to have been placed on sale on or about the first day of this year, and specimens of the Giro set have reached me

in time for the description to appear in its proper place. It must be frankly admitted that the new production is a *most* surprising one. In the first place it perpetuates the not particularly artistic local design, having been reproduced from a close copy of it; and, secondly, it has the distinction of being the first ever turned out by the half-tone photographic process. This naturally gives it a singular appearance, and the contrast between the rather crude drawing, reproduced in this somewhat unsuitable style, and the immense advance in certain minor respects, heightens the peculiarity, and completes a *tout ensemble* that mightily impresses the eye. The stamps are printed in dark blue on good white wove, unwatermarked paper, are splendidly centered with large margins, and are cleanly perforated 12. Contrary to expectation, value and range are still in Spanish currency, but the English word "*to*" replaces the equivalent "a/" in the latter. I have received unused copies of all values up to the 1p. 80c., except the 1p. 40c., and have seen a used specimen of the 5 pesos.

The next division is that of Internal Revenue, and here again there are additions to be made throughout.

As in the cases of the Giro and Sello series, the first American issue consisted of initialled copies of the Spanish Timbre Movil set. All four values are said to have been put in use, and the initials of four American officials are found thereon. I have not seen specimens of the 1c., and 2c., but entire documents are in my possession bearing copies of the 5c., and 10c. de p., and these were all used between Dec. 31st, 1898 and Jan. 31st, 1899. I have also seen four documents each franked to the extent of 25c. de p., made up by dividing one of the 10c., stamps vertically and using one half with two whole ones: these were used between Jan. 17th and Jan. 30th, 1899.

No document that has come under my notice has borne a stamp or stamps of less total value than 25 c. de p., save that one Customs authority, dated Jan. 9th 1899, has no adhesive at all, but was franked by the collector writing the word "Stamp" in a frame in black ink, initialling it across the whole in red ink, and then applying the usual rubber-stamp obliteration of "CANCELLED" in blue. This looks as though the supply of Spanish revenues had temporarily been exhausted at that office.

The Spanish set of four values is catalogued with overprint of U. S. INTERNAL REVENUE in three lines in blue, but I have not seen the two lower ones. I possess copies of the 5 c. de. p., on a document dated July 31st 1899, and a single specimen, used with two copies of the 10 c., of the first printing of the U. S. regular type, on a document that unfortunately is not dated.

I have already referred in this article to the stamps of the Giro set overprinted as above.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 12.*)

Type 46 (continued).

Plate nos.	31 & 32.	Die numbers		751 to 800
,,	33 & 34.	,,	,,	801 to 850
,,	35 & 36.	,,	,,	851 to 900
,,	37 & 38.	,,	,,	901 to 950
,,	39 & 40.	,,	,,	951 to 1000
,,	41 & 42.	,,	,,	1001 to 1050
,,	43 & 44.	,,	,,	1051 to 1100
,,	45 & 46.	,,	,,	1101 to 1150
,,	47 & 48.	,,	,,	1151 to 1200
,,	49 & 50.	,,	,,	1201 to 1250

Plate nos.	51 & 52.	Die numbers		1251 to 1300
,,	53 & 54.	,,	,,	1301 to 1350
,,	55 & 56.	,,	,,	1351 to 1400
,,	57 & 58.	,,	,,	1401 to 1450
,,	59 & 60.	,,	,,	1451 to 1500
,,	61 & 62.	,,	,,	1501 to 1550
,,	63 & 64.	,,	,,	1551 to 1600
,,	65 & 66.	,,	,,	1601 to 1650
,,	67 & 68.	,,	,,	1651 to 1700
,,	69 & 70.	,,	,,	1701 to 1750
,,	71 & 72.	,,	,,	1751 to 1800
,,	73 & 74.	,,	,,	1801 to 1850
,,	75 & 76.	,,	,,	1851 to 1900
,,	77 & 78.	,,	,,	1901 to 1950
,,	79 & 80.	,,	,,	1951 to 2000

Type 47.

3½d., red. Another recut of this series of plates (probably follows our type 46). Possibly the portion of the arc at each end of line has been removed below level of the line to die numbers, see illustration, Type 47.

Type 47

Plate nos.	1 & 2.	Die numbers		1 to 50
,,	3 & 4.	,,	,,	51 to 100
,,	5 & 6.	,,	,,	101 to 150
,,	7 & 8.	,,	,,	151 to 200
,,	9 & 10.	,,	,,	201 to 250
,,	11 & 12.	,,	,,	251 to 300
,,	15 & 16.	,,	,,	351 to 400
,,	17 & 18.	,,	,,	401 to 450
,,	19 & 20.	,,	,,	451 to 500
,,	21 & 22.	,,	,,	501 to 550
,,	23 & 24.	,,	,,	551 to 600
,,	25 & 26.	,,	,,	601 to 650
,,	27 & 28.	,,	,,	651 to 700
,,	29 & 30.	,,	,,	701 to 750
,,	31 & 32.	,,	,,	751 to 800
,,	33 & 34.	,,	,,	801 to 850
,,	35 & 36.	,,	,,	851 to 900
,,	37 & 38.	,,	,,	901 to 950
,,	39 & 40.	,,	,,	951 to 1000
,,	41 & 42.	,,	,,	1001 to 1050
,,	43 & 44.	,,	,,	1051 to 1100
,,	45 & 46.	,,	,,	1101 to 1150
,,	47 & 48.	,,	,,	1151 to 1200
,,	49 & 50.	,,	,,	1201 to 1250
,,	51 & 52.	,,	,,	1251 to 1300
,,	53 & 54.	,,	,,	1301 to 1350
,,	57 & 58.	,,	,,	1401 to 1450
,,	59 & 60.	,,	,,	1451 to 1500
,,	61 & 62.	,,	,,	1501 to 1550
,,	63 & 64.	,,	,,	1551 to 1600
,,	65 & 66.	,,	,,	1601 to 1650
,,	67 & 68.	,,	,,	1651 to 1700
,,	69 & 70.	,,	,,	1701 to 1750
,,	71 & 72.	,,	,,	1751 to 1800
,,	73 & 74.	,,	,,	1801 to 1850
,,	75 & 76.	,,	,,	1851 to 1900
,,	77 & 78.	,,	,,	1901 to 1950

Plate nos. 79 & 80. Die numbers 1951 to 2000
" 81 & 82. " " 2001 to 2050

I have not seen a copy from plates 13 and 14 (Dies 301 to 350) or plates 55 and 56 (Dies 1351 to 1400), bearing the distinctive mark of this recut, but we get plates 81 and 82 with it, of which I have not seen copies bearing the previous recut.

Type 47a

TYPE 47a.

3½d., red. Another recut with short strokes pointing downwards at end of the line through die numbers, as illustration, Type 47a.

Plate nos. 13 & 14. Die numbers 301 to 350
" 17 & 18. " " 401 to 450
" 45 & 46. " " 1101 to 1150
" 55 & 56. " " 1351 to 1400

The 4 plates not found in type 47 are found in this type, but we find very few copies with this recut.

TYPE 48.

3½d., red. Discount £4 and 18s. per cent. at sides. Similar to preceding series, except that the rate of discount at sides is lower. This type possibly ought to have been placed in order before the preceding type with £16, 18s. dist., and it may have been of short duration as I do not find many copies and not such a long series of plates. Illustration, type 48, with plain die numbers (I have die 230 used in 1813).

Plate nos. 1 & 2. Die numbers 1 to 50
" 3 & 4. " " 51 to 100
" 9 & 10. " " 201 to 250

Type 48

TYPE 48a.

3½d., red. Dis. £4 and 18s. per cent. First recut, with line through die nos. (as Type 48 but with line through die nos.).

Plate nos. 1 and 2. Die numbers 1 to 50
" 3 and 4. " " 51 to 100
" 7 and 8. " " 151 to 200

TYPE 49.

3½d., red. Second recut, similar to Type 48, with arcs at end of lines through die numbers.

Plate nos. 1 & 2. Die numbers 1 to 50
" 5 & 6. " " 101 to 150
" 37 & 38. " " 901 to 950

TYPE 50.

3½d. Third recut, similar to Type 48, but with short strokes pointing upwards at each end of the line through die numbers.

Plate nos. 1 & 2. Die numbers 1 to 50
" 3 & 4. " " 51 to 100
" 5 & 6. " " 101 to 150

I have only been able to identify the above small number of plates from this series, and the copies used are from early plates, with one exception of plates 37 and 38, from which I hazard an opinion, that the rate of discount being changed after a short use the plates prepared were not put in use and may have had the parts refering to the discount altered on the plates for the new rate (our Types 44 to 47A.)

(To be continued.)

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EDITORIAL.

WE have often had occasion to refer to the extraordinary development of fiscal collecting which has taken place during the past two or three years but the "revival" as we prefer to term it has lately been brought home to us in a new and forcible manner. The interest which is steadily increasing is this department of philately is clearly indicated by the number of novelties (both old—*le vieux neuf*—and new) which are now communicated to us from all sides. We have devoted an unusual amount of space this month in the endeavour to cope with the flood but nevertheless we are compelled to hold over a large number of interesting items for future consideration. The monthly lists of Colonial fiscals circulated among the members of the Fiscal Philatelic Society are, we are sure, greatly appreciated by the members and the comparison of these lists with their collections proves a fruitful source of additions to our chronicle. Yet new issues are being notified to us in greater volume from many quarters and this is a development which we heartily welcome. In our own country no official notice is given of a new issue of Revenue or Fee Stamps and this no doubt applies in a greater or less degree to other countries. New issues of fiscals are therefore generally unknown till documents mature—which occupies a greater or less interval of time—and this fact leaves us almost entirely dependent on collectors into whose hands early copies come for news of them. If this has disadvantages it has at the same time great and important advantages. It prevents the speculator from stepping in and "cornering" a small provisional issue and (together with the usual absence of information whence to purchase) renders all but impossible the early importation of new issues in large quantities to be sold at a small percentage above face value as now obtains with nearly all postal issues. The speculator is thus more or less eliminated.

Mr. Schwabacher, with the help of Messrs. Preston Pearce and W. Morley, made a very excellent display of fiscals at the London Philatelic Society last month. The stamps shown were Mauritius—including a complete set (first, second, and third of exchange) of the first issue bills and practically all the later surcharges—Transvaal, a fine lot of the "V.R.—Transvaal" and the war provisionals for Zeerust and Rustenburg—Great Britain, a selection of picked varieties—and a fine display of Mexicans, including a number of the rare high values. This is the first time that an evening has been devoted to fiscals at the L.P.S. As a matter of fact the statutes of the Society do not include fiscals as within the scope of the Society, though several of the members are known to interest themselves in these stamps. The evening was a decided success and we hear that Mr. Schwabacher has been asked and has arranged to give a similar display before the Herts Philatelic Society in October next.

* * * * *

In our last supplement, dealing with the "CONSUMO" and "FUMO" series of Brazil, we have catalogued certain stamps surcharged **"Veado"**. This surcharge seems to have been first listed in *L'Ami des Timbres* but the question has lately been raised as to its meaning. We are told that "Veado" means "a stag" in Portuguese and that therefore the surcharge has no philatelic import being in all probability merely the name of a particular brand of tobacco. This opinion appears to be justified by the fact that, as pointed out by a correspondent, the stamp (No. 262a) listed with surcharge "CALCO" is incorrectly described, the surcharge being really "GALGO" meaning "a greyhound". These surcharges are then apparently merely brands of certain tobaccos and unless any valid reasons can be produced for their retention, the stamps bearing them had better be struck out of the catalogue.

* * * *

The difficulty of cataloguing fiscals is not always confined to seeking a meaning for surcharges or supposed surcharges which may occur but very often it is almost impossible to find an English equivalent for the names of the documents to which series of stamps are assigned. For this reason it is undoubtedly the best plan, and our usual practice, to retain the terms in their native language but it is sometimes important to know their English equivalent. One which long puzzled us and is perhaps not generally known to the bulk of English fiscal collectors is the series "TIMBRE DE DIMENSION" of France. These stamps pay a duty which is fixed according to the size of the document and there are five different sizes of Government stamped paper. Any paper presented for stamping of a different size from the Government paper must be stamped as for paper of the next largest size. We cannot pursue this subject further now but the method of application of stamp duties and their origin in different countries would be an interesting subject for an industrious fiscalist to investigate.

BRITISH RAILWAY STAMPS.

By "K."

(Continued from Vol. III, page 94.)

AS a prelude to this article I must apologise in Mr. Morley's name for the awful hash which the printer's devil, or some other fiend served up over my luckless initial in the December number! Whether owing to the festive season, or some other cause, I know not, but the different lines and issues were inextricably mixed, with the result that about 15 new and unique varieties of railway stamps, none of which have ever existed, were described for the edification of the bewildered collector. I believe that my arrangements of the issues of the maltreated companies will appear in proper form when Mr. Morley eventually publishes another edition of his catalogue, but in the meantime should anyone desire to disentangle them, it can be done by numbering the article consecutively, in three paragraphs, at lines 1, 24, and 49, and then transposing paras 2 and 3, which will restore it to somewhat of its original form, except for the omission of the 1st issue of the Midland and Great Northern Joint Railway which is fortunately too well known to require detailed description.

I have recently been privileged to examine a very fine old collection of Railway Parcel Stamps, which included, amongst other hitherto unknown varieties that will receive attention in due course, the three following, which were completely uncatalogued and unknown at the time I wrote the articles which appeared in M. P. J., Vol I, pages 30 and 38, and Vol. II, pages 6 and 86.

GREAT NORTHERN RAILWAY.

Issue 1a. Large oblong, Type II. Perf. 10. Surcharged in 3 lines with weight, mileage, and value in words.
1d., (1½ lbs. under 60 miles). Black on green.

The fact of the above stamp being of the later type apparently confirms my theory that the penny value was not issued until after the higher values of the first issue, but its other peculiar features seem to prove it to be of an earlier date than the 2nd issue.

GREAT WESTERN RAILWAY.

Issue IV. Large rect. Coarse printing, like "provincial" issue (see M. P. J. Vol. II, p. 6.)
6d., red. p. 12.

Issue V. Smaller rect. Finely printed. (see M. P. J. Vol. 1, p 38).
4d., red. p. 10.

K.

Herr Raimann informs us that he possess the 1d., red, *Plate 200*, perforated with the four "N's" by Sloper's Patent listed by Mr. Morley on page 6.

*We are sorry for the confusion of which our contributor complains. We have endeavoured to ascertain the cause and find that somehow or somewhere a page of the MSS got accidentally transposed, but how or where there is no evidence to show. ED.

THE FISCAL PHILATELIC SOCIETY.

MEETING held on February 5th, 1903. Present, Mr. Schwabacher (chair). Messrs. Cooper, Fulcher, Marsh, Morley, South, Thompson, Thomson, and Kay.

Mr. K. Peerbhoy (India) was elected a member, and the resignation of Mrs. Mackenzie accepted with regret.

A fine collection of New Zealand revenues sent by Mr. A. Hamilton (Dunedin) was shown, and an unanimous vote of thanks and admission to the privileges of membership for the current season was duly passed for the courtesy.

Several interesting fiscals were also submitted. Among others, Mr. Schwabacher showed a pair of G. Britain, Bankruptcy 1/6, perf. 12½; Mr. Fulcher, a range of upwards of 60 types of the first issue 8 sk Denmark, due to variation of lettering in value labels; Mr. South the new 5 and 10 kroner Sweden Savings Bank stamps; and Mr. Thomson a £3 10 0 Natal.

The fiscals of Niger Coast, Orange Free State and part of Queensland were discussed and catalogued.

Sheets amounting to fr. 1306.85 nett were contributed by Home members to the Continental Exchange Section.

For rules, and any other information respecting the Society, apply to

Hon. Sec.:
A. B. Kay,
2, Haarlem Mansions,
West Kensington, London, W

TELEGRAPH CHRONICLE.

Nicaragua. Our publisher submits some values of the postage stamps of 1899 surcharged **"Telegrafo"** by means of a handstamp.

5c., blue (black, vert. downwards, sur.)
5c., blue (violet, ,, ,, ,,
10c., orange (black hor. sur.)
15c., chocolate (black, vert. downwards, sur.)

Uganda. We extract the following particulars regarding a set issued on June 1st, 1902, of which we chronicled a 1 rupee value in November last, from *Ewen's Weekly S. N.*

The stamps consist of a pair of type set labels, of which we gave a diagrammatic illustration, one above the other and when used are cut in two, one half being attached to the telegram and the other to the sender's receipt.

The following values exist :—

2	as.,	black on	blue green
4	,,	,,	yellow
6	,,	,,	lake
8	,,	,,	pink
12	,,	,,	grey
1	rup.,	,,	white
2	,,	,,	yellow
3	,,	,,	blue green
4	,,	,,	lake
5	,,	,,	pink
10	,,	,,	grey

Errors and varieties:

(a) "G" of "TELEGRAPHS" in lower half of stamp has a serif at top.
2 as., 4 as., 6 as., (8 as., 12 as., ? not seen).

(b) Error "SIK" for "SIX" in top half of stamp. 6as.

(c) Comma after "Telegraphs" in lower half of stamp, instead of a stop.
2r. (and possibly others ?)

The three lower values are in sheets of 56 stamps in 4 rows of 14. Seven stamps were set in ordinary type and eight stereos taken: consequently there are seven types of each value. Variety (a) occurs on the 1st and 8th stamp on each horizontal row; variety (b) in the 7th and 14th stamp of each row. The position of variety (c) is unknown. Variety (a) sometimes shows an inverted "V" instead of "A" in "Telegraphs" probably due to defective printing. In the centre of each of the four margins is an embossed seal of the Uganda Railway, it sometimes slightly overlaps on to the stamps.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. We have received from Prof. Dobranich particulars, obtained from official sources, of the various series of fiscal stamps issued in 1902. We have only space this month for two or three of the more important series, the list will be continued in future nos.

There appears to be an innovation in the fact that the series which we have usually chronicled under the term "Documents" is now confined to "Bills" (Pagares) only, a special set being provided for other documents (Estampillas Fiscales). We have no details as to design, but suppose they are the same as usual for the series already catalogued.

Estampillas Fiscales, 1902.

5	cent.,	green	8	pesos,	dark brown
10	,,	blue	9	,,	br. sienna
20	,,	dark brown	10	,,	olive green
25	,,	indigo	15	,,	vermilion
30	,,	carmine	20	,,	dark purple
45	,,	garnet red	25	,,	dark brown
50	,,	dark slate	30	,,	dark green
60	,,	yellow ochre	40	,,	blue
70	,,	brown black	50	,,	red brown
80	,,	dark green	60	,,	gr'nish bl'k
90	,,	brown	70	,,	purple
1	peso,	black	80	,,	lilac rose
2	,,	garnet red	90	,,	violet
3	,,	Smyrna blue	100	,,	olive green
4	,,	brown	200	,,	rose purple
5	,,	blue black	300	,,	dark brown
6	,,	green	400	,,	dark purple
7	,,	dark blue	500	,,	steel blue

Pagares, 1902.

10	cent.,	garnet red	14	pesos,	vermilion
20	,,	blue	15	,,	br't brown
30	,,	dark green	16	,,	blue
40	,,	carmine red	18	,,	dark br'n
50	,,	red brown	20	,,	dark green
60	,,	brown black	25	,,	dark slate
70	,,	yellow ochre	30	,,	purple
80	,,	green	40	,,	g'nish bl'k
90	,,	steel blue	50	,,	olive gr'n
1	peso,	garnet red	60	,,	violet rose
2	,,	chesnut	70	,,	blue green
3	,,	brown	80	,,	dark violet
4	,,	blue black	90	,,	r'se purple
5	,,	black	100	,,	chesnut
6	,,	Smyrna blue	200	,,	indigo
7	,,	dark brown	300	,,	green
8	,,	green	400	,,	violet
9	,,	dark blue	500	,,	sepia
10	,,	br't sienna	800	,,	violet
12	,,	olive green	1000	,,	carmine

Letras de Cambio, 1902. The same values and colours as for "Pagares."

Servicio Consular, 1902.

1	cent.,	blue	2	peso,	black
10	,,	blue black	5	,,	yellow
50	,,	dark green	10	,,	indigo
1	peso,	chesnut	20	,,	purple

Antioquia. M. Baillière informs us of the existence of three stamps, with Arms in centre, "Depart. de Antioquia" above, "Timbre deport." and value below.

1902. 50 cent., black on rose
50 ,, ,, ,, yellow
50 ,, ,, ,, blue

Brazil. *Consular.* Of Type 260 in our January supplement, M. Baillière possesses the three undermentioned values.

10 reis, blue
30 ,, brown
40 ,, yellow

The same gentleman has also communicated to us a lengthy list of bands for "*Bebidas*" which we are compelled to hold over for a future number.

Sello. Mr. Morley sends a very interesting provisional, which must be rare, viz.: the 200 reis, green, with three-quarter portrait of the late Emperor, surcharged in blue "800 reis" in two lines, the word "REIS" being in thick Roman caps., and the original value barred out with blue lines. The stamp itself is on the blued paper. Perf. 12.

800r. on 200r., green and red.

British Central Africa. *Consular* Mr. O. Marsh submits the current 1/- postage stamp, surcharged **"Consular."** in black. Wmk. Crown C.A., perf. 14.

1/-, lilac and black

Ceylon. *Judicial.* Mr. W. Corfield announces that he possess the two following provisionals, which do not appear in the Fiscal Philatelic Society's list, viz.: the 20 rupees, green, Stamp Duty, surcharged "JUDICIAL" and "ONE Re" in black, and the 1000 rupees, carmine, surcharged "JUDICIAL" and the word "TEN" over "1000." The wmks. are not stated.

1 rup. on 20r., green
10 ,, 1000r., carmine

Colombia. *Timbre Departmental.* Mr. Schwabacher submits a small oblong stamp, with Arms on left and inscriptions and value to right. Imperf.

50 cent., black on flesh

Mr. Baillière has also sent a list of 13 new stamps for which we have no space this month.

Cundinamarca. *Pasaportes.* We have received from Mr. Schwabacher two stamps, one of which we illustrate, while the other bears the value in centre with the name "CUNDINAMARCA" on an arched label above and the word "PASAPORTES" filling the space between this arched label and the frame of the stamp. The label at the base bears the words "3a Clase." Imperf.

1 peso, black on pale brown
2 ,, ,, ,,

Cuba. *Facturas Segundas de Exportación.* Of the usual types, with inscription outside upper edge of "Sello" stamps, Mr. H. N. Terrett possesses the undermentioned values, both used in Habana.

1892-93. 5c., dark brown
1894-95. 5c., lilac

Griqualand. Mr. A. E. Lawrence has the 7/6 and 15/- Cape Revenue Stamps, green, *perf. 12½*, surcharged "G" in *red*. These are not chronicled in the Fiscal Philatelic Society's list.

Guatemala. Mr. G. W. Pepper submits various novelties from this country, and we add a few from Mr. Morley's collection.

1889-90. 1 cent., brown, on thick *wove* paper, perf. 14.

1899. The 1898 issue surcharged "1899" in black.

1 cent., rose pink
5 ,, purple
10 ,, blue green
25 ,, lilac rose
25 ,, carmine

1901. Stamps of the 1895 issue surcharged "1901" only, or "VALE" "1901" and value between these words, making four lines of surcharge.

1 cent., dark blue (sur. "1901" in red)
5 ,, on 5$, pink (black sur.)
10 ,, on 50c., orange ,,
10 ,, on 10$, green ,,
10 ,, ,, ,, (error no "c" in "centavos," blk sur.)

1 peso, dark brown (sur. "1901" in black) and surcharged in different type, large Roman caps.:—

25 cent., on 10$, green (black sur.)

Honduras. Messrs. G. W. Pepper and A. E. Lawrence submit some further values of the type of the 1$ chronicled by us in March, 1901.

5 cent., black on yellow
10 ,, black on slate green
50 ,, grey on white

Mauritius. *Insurance.* Mr. A. E. Lawrence announces the 13c., 26c., and 39c. with the new wide C.A. wmk.

Mayaguez (*Mun. Porto Rico*). Mr. Baillière informs us that the stamp for "Cigarillos" chronicled in January exists also in *dark* blue and adds

Vino Comun. $1.37½, grey

Natal. Mr. A. E. Lawrence possesses, of the 1854 issue, the value 18/- on both *white* and *blue* laid paper.

Porto Rico. *Excise Revenue.* Our publisher submits the $1, grey green, U. S. Internal Revenue, surcharged vertically, upwards, in three lines in blue block caps.—"PORTO RICO" "$1" "EXCISE REVENUE". The sign for "dollars" has only one vertical stroke.

1$, grey green and blue

This has been superseded by a handsome oblong stamp, of which we shall give an illustration next month, lettered "The People of Porto Rico" "Excise Tax". Wmk. U S P S (?). Rouletted.

1$, red brown

Sierra Leone. *Stamp Duty.* Mr. O. Marsh submits the "ONE PENNY" black sur. on 6d., lilac and green, with a very distinct double surcharge.

Spain. PRIVATE STAMPS. We give the continuation of the list held over from last month:—

Madrid.

1871 ? (Type 209). 3 pes., black, letters C, D, F, G, V, and X.

187 ? (Type 210). 3 pes., black, letters G, J and L.

1890 ? (Type 212). 3 pesetas, black, Série A and E.

Pampeluna.

188... (Type 217). 12 reales, black, letter L.

Seville.

No. 1748. With value *printed* below in violet.

1884 ? Type of No. 1743, but with words "NOTARIOS DE SEVILLA" in larger letters, pen cancelled "19 Mzo '84"

2 pesetas, black on rose

Valencia. (Type 228). M. Langlois has the 12 reales in *lilac* cancelled "1882" in *violet* "1884" and in *rose* "1891"

Colegio de Abogados.

Valladolid.

No. 1820a., 20 reales, yellow.

Colegio de Medicos.

Toledo. Arms of Toledo in centre, with two eagles surmounted by a crown and inscription. Value below. Perf. 11.

3 pesetas, orange

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. March, 1903.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. IV. APRIL, 1903. No. 4.

Provisional Fiscal Issues of the American Occupation of the Philippines.

BY A. PRESTON PEARCE.

(*Continued from page 18.*)

THE next discovery to be announced is that there are two distinct types of the American Internal Revenue design, the earlier of which—with the exception of the little used lowest value—seems to have been but short lived.

Of these, type I has eight dots in the shield and eleven stars above the eagle, and can be immediately identified by the strong lines of shading that cross the first and last couple of letters of the inscription "PHILIPPINE ISLANDS". Type II has seven dots and nine stars, and an unshaded label.

Two printings of the 1c., and 10c., de p., appear to have been made from Type 1, but I have only recognized one printing for each of the other two values in this type:

1 c. de p., black	5 c. de p., deep blue
1 ,, grey	10 ,, brown pink
2 ,, pink	10 ,, yellow brown

From Type II there have been several printings of each value with the exception of the lowest, and it is difficult to assign correct terms to the many shades that present themselves. The last endeavour I can make to represent what I have found is:

1 c. de p., grey.
2 ,, rose; rose carmine; carmine; deep carmine; scarlet.
5 ,, light blue; blue; deep blue.
10 ,, pale yellow brown; yellow brown; orange brown; light red brown; terra cotta; dark brown.

The 10 c. de p., yellow brown, embossed with the letters "U. S." as a safeguard is, of course, of Type II.

Type II was also employed for the more recent issue of the 10 c. de p., in green; a stamp of which there have been two printings, easily separated, at least in the unused condition. The one I take to be the earlier is printed in a greasy yellowish green ink which makes a solid mass of the back-ground, the other is much more clearly printed in a bluish green.

As in the case of the initialled Spanish stamps, the temporary employment of two and a half copies of the 10 c. de p., yellow brown, Type I, was resorted to to make up the more useful 25 c. de p., value, but I am told that this provisional is of extreme rarity. I have received one document containing the stamps thus used, and it is dated Dec. 18th, 1899. It is addressed to the Captain of the Port of Manila and Cavite, and authorizes the departure of a steamer, the string of official

signatures appended plainly showing the disabilities under which trade is carried on in time of war—the final entry is a rubber-stamp impression stating that "Guards will come ashore when Ship sails."

The new type received from the States is printed by some process analogous to that employed for the new Giro stamps, and the design is a copy of the old one, the inscriptions remaining unchanged. The 2 c. de p., is printed in red on white wove, unwatermarked paper, and is perforated 12. An examination of a large block shows that there are two slightly different types which are set up in pairs in such a way that the stamps in the first, third, fifth, sixth, eighth, and tenth vertical rows are all of Type I, and those in the second, fourth, seventh, and ninth rows are of Type II. Type I has the peculiarities of a short "I" in "INTERNAL," a long third and the fourth and fifth letters of "PHILIPPINE" joined; Type II has a short third and separate fourth and fifth letters in that word, and a short "I" at the commencement and something that does not represent any Roman letter at the end of the word "ISLANDS," the said something being rather like a reversed **c**.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 20.*)

Type 51.

4d., red. Discount £20 per cent. (The duty again raised).

Type 51

Type 51a

Plate nos.	1 & 2.	Die numbers		1 to 50
,,	3 & 4.	,,	,,	51 to 100
,,	5 & 6.	,,	,,	101 to 150
,,	7 & 8.	,,	,,	151 to 200
,,	9 & 10.	,,	,,	201 to 250
,,	11 & 12.	,,	,,	251 to 300
,,	13 & 14.	,,	,,	301 to 350
,,	15 & 16.	,,	,,	351 to 400
,,	17 & 18.	,,	,,	401 to 450
,,	19 & 20.	,,	,,	451 to 500
,,	21 & 22.	,,	,,	501 to 550
,,	23 & 24.	,,	,,	551 to 600
,,	25 & 26.	,,	,,	601 to 650
,,	27 & 28.	,,	,,	651 to 700
,,	29 & 30.	,,	,,	701 to 750
,,	31 & 32.	,,	,,	751 to 800
,,	33 & 34.	,,	,,	801 to 850
,,	35 & 36.	,,	,,	851 to 900
,,	37 & 38.	,,	,,	901 to 950
,,	39 & 40.	,,	,,	951 to 1000
,,	41 & 42.	,,	,,	1001 to 1050
,,	43 & 44.	,,	,,	1051 to 1100
,,	45 & 46.	,,	,,	1101 to 1150
,,	47 & 48.	,,	,,	1151 to 1200
,,	49 & 50.	,,	,,	1201 to 1250

Dies 1251 to 1275 (Plate 51) have the discount at sides reversed as illustration type 51a. (It should be noted that it is curious if the 2 plates were still prepared together that the top plate should have this disct. at sides reversed while the lower plate was correct.)

Plate 52.		Die numbers		1276 to 1300
Plate nos.	53 & 54.	,,	,,	1301 to 1350
,,	55 & 56.	,,	,,	1351 to 1400

Plate nos.	57 & 58.	Die numbers	1401 to 1450
,,	59 & 60.	,, ,,	1451 to 1500
,,	61 & 62.	,, ,,	1501 to 1550
,,	63 & 64.	,, ,,	1551 to 1600
,,	65 & 66.	,, ,,	1601 to 1650
,,	67 & 68.	,, ,,	1651 to 1700
,,	69 & 70.	,, ,,	1701 to 1750
,,	71 & 72.	,, ,,	1751 to 1800
,,	73 & 74.	,, ,,	1801 to 1850
,,	75 & 76.	,, ,,	1851 to 1900
,,	77 & 78.	,, ,,	1901 to 1950
,,	79 & 80.	,, ,,	1951 to 2000
,,	81 & 82.	,, ,,	2001 to 2050
,,	83 & 84.	,, ,,	2051 to 2100
,,	85 & 86.	,, ,,	2101 to 2150
,,	87 & 88.	,, ,,	2151 to 2200
,,	89 & 90.	,, ,,	2201 to 2250
,,	91 & 92.	,, ,,	2251 to 2300
,,	93 & 94.	,, ,,	2301 to 2350
,,	95 & 96.	,, ,,	2351 to 2400
,,	97 & 98.	,, ,,	2401 to 2450
,,	99 & 100.	,, ,,	2451 to 2500
,,	101 & 102.	,, ,,	2501 to 2550
,,	103 & 104.	,, ,,	2551 to 2600
,,	105 & 106.	,, ,,	2601 to 2650
,,	107 & 108.	,, ,,	2651 to 2700
,,	109 & 110.	,, ,,	2701 to 2750
,,	111 & 112.	,, ,,	2751 to 2800
,,	113 & 114.	,, ,,	2801 to 2850
,,	115 & 116.	,, ,,	2851 to 2900
,,	117 & 118.	,, ,,	2901 to 2950
,,	119 & 120.	,, ,,	2951 to 3000
,,	121 & 122.	,, ,,	3001 to 3050
,,	123 & 124.	,, ,,	3051 to 3100
,,	125 & 126.	,, ,,	3101 to 3150
,,	127 & 128.	,, ,,	3151 to 3200
,,	129 & 130.	,, ,,	3201 to 3250
,,	131 & 132.	,, ,,	3251 to 3300
,,	133 & 134.	,, ,,	3301 to 3350
,,	135 & 136.	,, ,,	3351 to 3400

TYPE 52.

4d., red. First recut, with line through die nos., as illustration, type 52. The following plates have been verified with this recut.

Plates 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 23, 24, 27, 28, 29, 30, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 47, 48, 51 (with reversed discount as Type 51a), 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128.

Type 52

TYPE 53.

4d., red. Second recut, similar to Type 51, with arcs at end of line to die numbers.

Plates 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 17, 18, 19, 20, 21, 22, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 39,

40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51 (with reversed discount at sides, as type 51a), 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106.

I find in this set and the following one two distinct series each of plates 89, 90, 91, and 92 (Dies 2201 to 2300), but cannot find a single copy of the type 2 in the two preceding sets. It has puzzled me exceedingly and I cannot account for it at the present stage of our studies in these stamps. The first series has smaller die numbers identical to our illustration, Type 52. The words "discount £20 &c." are about 1½ mm's from the stamp, and these are numerous minor differences in the stamps from the second series, which has *larger* die numbers spaced wider apart and the words "discount £20 &c." are closer to the stamp. I at first suspected the second series to be a forgery, but other die nos. came into my possession and also a *proof*, and I am inclined to think that a set of 4 plates was numbered in *error* the same as a preceding set of four and if this is correct copies should be found of it from the *original plates* and *first recut*.

TYPE 54.

4d., red. Third recut, similar to illustration, Type 51, but with short strokes pointing upwards at ends of line through die numbers.

Plates 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 23, 24, 25, 26, 27, 28, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51 (reversed discount), 52, 55, 56, 59, 60, 61, 62, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, (and 89, 90, 91, 92, with larger die nos.) 93, 94, 95, 96, 97, 98, 99, 100, 103, 104, 105, 106, 107, 108, 111, 112, 113, 114, 115, 116, 123, 124.

The following figures relate to the number of Newspapers stamped by the Government at this time:—

LONDON NEWSPAPERS.

HIGHEST CIRCULATION IN EITHER OF YEARS 1833-4-5.

Each paper stamped by Govt. with a 4d. stamp, except those marked ‡ which had 2d. stamps. Those marked * published by one and the same firm.

Name of Paper.	Number of papers stamped.
Age	561,800
Albion and Star ...	261,000
Atlas	150,000
Bells Weekly Messenger ...	636,000
„ New „ ...	273,000
Bent's Monthly Literary Advertiser‡ ...	13,000
Courier	562,000
County Chronicle / County Herald } 2* ...	136,500
Court Journal / Naval and Military Gazette } 2*	148,080
Christian Advocate ...	89,300
Cobbett's Weekly Political Register	72,750
Corn Trade Circular ...	3,250
Circular to Bankers ...	15,200
Course of the Exchange ...	3,760
Examiner	212,185
Financial and Commercial Record	3,888
Globe and Traveller ...	1,092,000
Guardian & Public Ledger / British Traveller / Weekly Times } 3*	130,000
Guardian & Public Ledger	97,000
General Advertiser for Town or Country‡ ...	115,000
John Bull	265,000
London Gazette ...	140,000
„ Mercantile Journal	29,385
„ Prices Current (Price's)	4,500
„ New Current (Nicholson's)	14,031
Literary Gazette ...	36,556
Law Chronicle / „ Gazette } 2* ...	6,650

(To be continued.)

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EDITORIAL.

WE were the first to announce as long ago as May last that a set of stamps was in contemplation surcharged—"NAVY—OFFICIAL" and now Mr. A. B. Creeke informs the *London Philatelist* that ½d., 1d., 1½d., 2d., 2½., and 3d., postage stamps as well the 3d., Registration Envelope and the ½d., Post Card have appeared with the overprint "ADMIRALTY—OFFICIAL" The gradually growing list of British Official stamps is thus assuming alarming dimensions for the general collector especially in view of the difficulty of obtaining copies of many of them. Everything, however, may become an "area of collecting" for the specialist and we know of one collector who devotes his energies solely to the *Official* stamps of Great Britain and the United States. There is however the prospect of a way of escape from the multiplicity of official stamps for the generalist, though whether he will take advantage of it will possibly be a matter of considerable discussion in the philatelic press. Quite lately we have seen some Australian stamps, which, instead of being overprinted "O. S.", are *perforated* with these initials and we have heard a rumour that this method will be adopted by the Board of Education for their stamps, a practice which may extend to the other Government Departments using special stamps. Now will these punctured stamps be collectible or rather, for anything is collectible, will they be collected and catalogued. For those who collect stamps *surcharged* "O. S." or "I. R OFFICIAL" etc. logic seems to compel the collection of stamps *perforated* with these words. But then on the other hand, as a matter of fact, there is at the present time, a decided tendency to ignore the old official stamps of Western Australia, which are only distinguished from the ordinary one by a piece punched out. The topic which thus arises for discussion involves some very nice points, for if "initial-perforated" official stamps are not worth cataloguing them why catalogue the overprinted stamps and if they are, where, especially in British Stamps, is the line to be drawn? Are stamps perforated with initials of County Councils official?

* * * *

No purely fiscal Exhibition has been held since that of the Leeds Philatelic Society in 1894, though a fiscal section has now and then been included with postage stamps, to mention only that of the I.P.U. in 1901. Some of the prominent members of the fiscal philatelic ranks think it is now high time that another should be held and the matter has indeed come before the Fiscal Philatelic Society in a more or less informal manner. That body, however, is not yet in a position to bear the burden of so great an undertaking and so the proposed Exhibition must stand over for future consideration. Perhaps this is just as well for, if the Society's Catalogue of British Colonials gets published during the next few months we may legitimately expect a number of new recruits in the fiscal ranks and the matter of ways and means for an Exhibition may find a solution. Yet though there is no prospect in the immediate future of an exhibition here, yet we find that our friends across the pond seem to have held a successful show under the auspices of the American Fiscal Society. We append a report taken from *Mekeel's Weekly*.

* * * * *

SPECIAL EXHIBITION OF REVENUES.

"The special exhibition of Revenue stamps "made by members of the American Fiscal "Society, of New York, at the rooms of the "Section on Philately of the Brooklyn Institute "of Arts and Science, Art Building, Brooklyn, "on Friday evening, February 13, 1903, was "largely attended by philatelists from surround-"ing boroughs, who were present to view one "of the first exhibitions of this character given "in this country.

"Foreign revenues were exhibited by Messrs "Albert E. Lawrence, G. W. Pepper and Dr. "L. W. Homburger, while regular issues of "United States revenues were exhibited by "Clarence H. Eagle and match and medicine "by A. G. Bishop. These magnificent collec-"tions cannot be too highly commented upon.

"Mr. Eagle made a very interesting address "concerning "Revenues and their Collection" "While Mr. Eagle has a large general collection, "his stronghold is United States revenues and "his collection of these probably has no equal in "in this country. He believes in doing every-"thing possible to encourage the boy to become "a collector, saying that very often the young-"ster will delve among old papers in the garret, "bringing out many specimens that older "collectors could not find after seeking for "years.

"The president of the section then thanked "the members of the American Fiscal Society "for the very successful exhibition of fiscals "which they had made and expressed the wish "that their society would make a larger exhibi-"tion at some future date."

THE RAILWAY STAMPS OF VICTORIA.

(*Continued from page 14.*)

THE second issue demands considerable attention as it is of an extremely uncommon charactor, little appears to be known concerning it, and but few stamps have as yet come to light. It seems to have been issued in 1877, and was entirely different from its predecessor in shape, design, and usage.

In England few if any of the earliest stamps of the different railway companies bore the words 'Owner's Risk' upon them; however it was soon added, and the companies carried the parcels, etc under such conditions. In Victoria the authorities thought that it would be an additional safe-guard to have the signature of the sender upon the stamp, thus the practice of signing each stamp was initiated with this issue, and it remained in force until about a year ago. The most curious part of this series is that each stamp was divided by a horizontal perforation into two sections, the upper portion being attached to the parcel, and the lower being probably handed to the sender as a receipt or check. Type 2 shows the upper

Type 2

section of this issue As will be seen the engine has been abolished, in its place we have VICTORIAN RAILWAYS; the value in Old English text and figures; and a brief contract with spaces for signature of sender and name of station to which the parcel is consigned. The lower portion is smaller and bears a repetition of the contract. At present I have only seen three copies of this scarce issue, all of the 9d. value, two being the top and one the lower portions. It seems probable that the long list given in Morley's *Catalogue* as being issued in 1878 may refer both to this—the second—and the third issues. Should any reader have a difficulty in assigning specimens to either of these issues, it may be pointed out that in the third the border is continuous around the stamp; while in the second it is missing at either the bottom or top—according as it is a top or bottom section—and a small neat scroll pattern takes its place.

The measurements of the two sections are roughly 2·7 cm. and 1·5 cm. A thin smooth paper is used which is watermarked with the V and crown. Usually it is placed in its correct position, but in this and most of the succeeding issues, specimens may be found with the watermark turned to the right, the left, and inverted. It is also known with and without control numbers.

2nd Issue, 1877.

Perf. 12½. Size 5 cm. by 2·7 cm. Wmkd.
9d., dull rose on cream.
9d., carmine ,, ,, Blue controls.

The second issue does not appear to have had a very long life, probably it was found inconvenient in the working, and the third issue seems to have been substituted for it in the following year, 1878.

The new stamps were designed on somewhat similar lines; the title, contract and place for sender's signature were retained; but the space for address was deleted, and the stamp once again was made self-contained. If the half-tone block (Type 3) illustrating the one penny of

Type 3

this issue is examined it will be seen that there is a back-ground of crossed diagonal lines with plain spaces: this network is somewhat indented, and the blank spaces resolve themselves into words; presumably one penny, two pences, and so on, but their decipherment is not at all easy. The paper is fairly thick with a rough surface, and is watermarked as usual.

Ten values are given in the *Catalogue* on the authority of Moens, but I have only seen the 1d., 2d and 3d. values, and am inclined to think (as stated above) that the list probably contains several of the preceding issue. This series is also scarce, so that not much is known concerning it, but with the examination of more specimens—which will doubtless gradually come to light—it should be possible to revise this list and compile a fairly accurate account of these interesting stamps.

3rd Issue, 1878.

Perf. 12½. Size 3·5 cm. by 2.8 cm. Wmkd.
1d., green on white
2d., lilac ,, pale yellow
3d., blue ,, blue
*6d., rose
*9d., carmine
*1s. 6d., green
*2s. 3d., blue
*3s. od., yellow
*4s. 6d., lilac
*6s. od., orange

(*To be continued.*)

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 15.*)

Plates 117, 125, 156.

Plates 140, 150

Plate 195.

Plate 183.

Plates 108, 112, 120, 150, 170, 171, 174.

Plates 122, 161, 170, 174.

Plates 174, 181, 197, 202, 204, 207.

Plates 125, 141.

Plates 108, 114, 122.

Plate 115.

TELEGRAPH CHRONICLE.

Transvaal. Our publisher has received the 1/- Revenue stamp chronicled on the next page surcharged **Transvaal Telegraphs.**

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. We continue Dr. Dobranich's list of fiscals for 1902 from last month :—

Cigarillos. The sets appear to be the same as catalogued in our Supplement, page 15, Nos. 830-840 except for an additional value 20c., red brown which will be No 835 a.

The stamps for "*Valores adicionales*" Nos. 783-794 are also as catalogued.

Cigaros. Bands as catalogued Nos. 947-988, with the additions :—

A. *Home manufactures.*

For less than 5 cigars. 1c. red brown
For 100 cigars. 3p dark green

B. *Importations.*

For 10 cigars. 1p. 80c., red
For 50 cigars. 50c., red
,, ,, ,, 80c., ,,

Patentes. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 15, 20, 25, 30, 50 and 100 pesos, black.

Tobacco. Bands :—

A. *Home manufactures.*

For 100 grms. 10, 15, 20c., blue black
,, 200 ,, 20, 30, 40c., sepia
,, 500 ,, 50, 75c. and 1p. purple
,, 1000 ,, 1p & 1p. 50c., steel blue

B. *Imported.*

5c., 10c., 20c., 40c., 60c., 80c., 1p., 1p. 20c., 1p., 60c., 2p., 2p. 40c., 3p. 20c., 4p. 80c., 6p. 40c., and 8p., carmine red

Finally we have a series entered under the heading "Juegos de Estampillas" of the undermentioned values and colours. We do not know what duty these denote.

25c., dark chesnut	8p., green
50c., red brown	9 ,, dark blue
75c., dark green	10 ,, bright brown
1p, garnet red	15 ,, brown
2 ,, chesnut	20 ,, dark green
3 ,, brown	25 ,, slate
4 ,, blue black	30 ,, purple
5 ,, black	40 ,, greenish black
6 ,, Smyrna blue	50 ,, olive green
7 ,, dark brown	

Brazil. *Districto Federal. Imposto do Expediente, 1901.* Mr. Schwabacher submits a large stamp containing a "Decree" in yellow print within a black ornamental frame. Arms are faintly

impressed in grey on the centre of the stamp, which also bears the figures "300" and the word "REIS" below in carmine and the date "1901" in black.

300 r. black, grey, yellow and carmine.

Crete. *British Sphere of Adminstration.* Of type 1 on page 36 of Vol. III our publisher announces :—

1 piastre, black on white laid paper
1 ,, blue ,, ,, wove ,,

Gibraltar. M. A. Baillière possesses a stamp for this town "à l' époque où elle était espagnole". Design: Arms, surmounted by a crown; above "Civitas Capensis, Fides publica", below, laurel branches.

Value not indicated, black on white

Great Britain. *Customs, 1901.* Our publisher submits some values of the new "General Duty" dies printed in vermilion on "orb" paper, perf. 12 and surcharged "CUSTOMS" in thin sans serif caps. in blue as before.

3d., vermilion, Die, Rose and F
1/3., ,, ,, Rose and C
2/6., ,, ,, Rose and I
5/-., ,, ,, Rose and H

Honduras. 1877. Mr. H. N. Terrett submits three stamps of the type illustrated. They are all of the same value.

2 reales, black on white
2 ,, ,, ,, yellow
2 ,, ,, ,, yellow green

Mendoza. (*Argent. Repub.*). Messrs G. W. Pepper and W. Morley announce the following additions to the catalogue. The stamps are Type 131 and dated.

1900. 5c. brown	1901. 5c. violet
10 ,, red brown	25 ,, orange
30 ,, pink	50 ,, blue
2p. slate	1p., green
3 ,, orange (long rect.)	3 ,, violet
	4 ,, red.

1902. 50c., carmine
1p., violet
2 ,, orange red.

Porto Rico. *Excise Tax.* We illustrate the stamp chronicled last month.

Queensland. We are informed that the stamp described and illustrated in the February number is cut from a form.

San Juan de Porto Rico. *Impuesto Municipal.* Band, 117 x 10 mm., with Eagle and stars at each end and name on scroll in centre, with ornamental circles on each side containing the word "Pagado". Perf. 11½.

Value not indicated, carmine.

Samos. Of the type illustrated, Capt. Raimann submits the following values, the first and last two being se-tenant respectively.

5 paras, black on blue grey
10 ,, ,, ,,
20 ,, ,, white
1 grosion ,, ,,

Santa Fe. (*Municip. Argent. Repub.*) The set for 1901 has Arms in oval band lettered "MUNICIPALIDAD DE SANTA FE," broken below with circles containing figures of value. Date diagonally across top corners. Black controls on blank label below. Double stamps, the left lettered "TALON" and the right "CONTROL" Perf.

1c., grey	5p., vermilion
2 ,, purple	10 ,, dark blue green
5 ,, orange yellow	12 ,, orange
10 ,, blue	15 ,, red brown
20 ,, carmine	20 ,, rose
50 ,, brown	25 ,, yellow
1p., light green	30 ,, dark green
2 ,, brown	50 ,, pale gr'ish blue
3 ,, purple brown	100 ,, slate

South Australia. *Stamp Duty.* Mr. A. M. South has shown us three more values of the new issue with the King's head.

2/-, pale emerald and blue green
50/-, metallic green and ,,
£5, silver and blue green

Southern Nigeria. *Consular.* Mr. O Marsh sends us the 2/6 postage stamp surcharged "CONSULAR" in small red block caps. Wmk. Crown C.A. Perf. 14.

2/6, brown and black (red sur.)

Transvaal. Mr. S. A. Klagsbrun submits two new values of the type illustrated in September last (Vol. III, p. 72) Wmk. Crown C C. Perf. 14.

1/-, green and purple
2/-, brown ,,

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. April, 1903.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. IV. MAY, 1903. No. 5.

Fiscals of Guatemala.

The Issue of 1881-82.

By G. W. Pepper.

THE type set issues of Guatemala have always proved fascinating to me, for some reason or other. Their quaintness may be the reason, but whatever it may be, I have always made special efforts to secure them. Having gathered together a fine collection I will endeavour to point out the points of interest in the issue of 1881-82 as I find them. The stamps of this issue were printed in sheets of 50, on laid paper, in ten rows of 5 each. They were perforated 12. The side of the stamps, that is the first and fifth stamp on each row were not perforated on the outside edge, so that 2 stamps in every row have one plain edge. The border, date, and value were done at one printing and the Arms of Guatemala with another. As the two printings were done at different times the inks were not always the same, so that in some of the values some startling contrasts appear. For instance, the 5 centavos comes with a light pink border, date ,and value, and a bright vermilion Arms in centre. The 1 peso comes with a delicate green border, date, and value, and dark green Arms. Being type set, numerous varieties offer a large field for study. I will briefly give lists of those I have noted.

In the 1 centavo I find Stamp No. 18 on the sheet to have an inverted letter "*L*" in place of letter "*T*" in "*TIMBRE.*" In stamp No. 28 on sheet I find a comma after "*centavos,*" instead of the usual period. In the 5 centavos value the error maker got in his work in good shape!

Stamp No. 2 on sheet has a dash instead of a period after "*centavos.*"
" No. 5 has the dot after "*centavos*" even with the top, instead of the bottom of the line.
" No. 8 has the letter "*n*" in "*centavos*" inverted, reading "*ceutavos*".
" No. 18 has inverted "*L*" instead of "*T*" in "*TIMBRE.*"
" No. 24 has "*e*" inverted in "*centavos*".
" No. 26 has no period after "*centavos*".
" No. 28 has comma instead of period after "*centavos*".

This value is the only one I have found part perf., I have it in unsevered pairs both vertical and horizontal imperf. between.

In the ten centavos I find stamp No. 18 on sheet to read "*TIMBRE*" instead of "*TIMBRE*," i.e. inverted "*L*" instead of "*T*".

Nos. 20, 23 and 26 all have an inverted letter "*F*" in place of letter "*E*" in "*DE*".

No. 46 reads "*TIMBBE*" instead of "*TIMBRE*."*

In the 20 centavos, although I had more stamps of that denomination than any others, I was unable to find any errors, beyond an inverted "*L*" for "*T*" in "*TIMBRE*". I note though that two sizes of type were used indiscriminately in the dates.

In the One Peso I find stamps Nos. 4, 5, 17, 23 and 31 have no dot after "*PESO*."

No. 18 has inverted "*L*" in place of "*T*" in "*TIMBRE*."

No. 28 has comma after "*PESO*" in place of period.

No. 49 reads "*PEEO*" instead of "*PESO*."

I have never seen entire sheets of the 5 or 10 pesos, the latter appears to be extremely rare.

I find the following errors in the 5 pesos.

(a) No dot after "*PESOS*"

(b) Comma instead of period after "*PESOS*"

(c) Reads "*TIMBBE*" instead of "*TIMBRE*"

I find the inverted "*L*" for "*T*" on all values except 10 pesos, which makes it look as though a number of letter "*L*" had got mixed in with the letter "*T*".

Mr. Morley had an entire sheet of 10 pesos three or four years ago but could not detect any errors on it, except the stamp reading "*TIMBRE*" instead of "*TIMBRE*". It was somewhat heavily printed with the letters running into each other, and copies which appear to read "MEZ" for "DIEZ" are really due only to a badly printed "DI".

The Army Telegraphs for the Orange Free State.

THE following diagrams show the arrangement of the surcharge "AT" on the postage stamps of the values of 1d., 3d., 6d., 1/- and 5/- and the fiscals 10/-, orange, £1, claret and £4, rosine, with varieties, on a pane of each of the postage stamps and a sheet of each of the fiscals recently examined by Mr. Morley.

a	a	a	a	b	a
a	a	a	a	a	a
a	a	a	a	b	a
a	a	a	a	b	a
a	a	a	a	a	a
a	a	a	a	a	a
a	a	b	a	a	a
a	a	b	a	a	b
a	a	a	a	a	a
a	a	a	a	a	a

No. I. Surcharge on 1d., 3d., 6d., and 1/-.

a	b	a	a	a	a
a	a	a	a	a	a
a	b	a	a	a	a
a	b	a	a	a	a
a	a	a	a	a	a
f	a	a	a	c	a
a	a	a	b	a	a
b	a	e	b	a	a
a	a	a	a	a	a
a	a	a	a	a	d

No. II. Surcharge on 5/-.

* The variety "*TIMBBE*" for "*TIMBRE*" without inverted "L" for "T" also exists.—ED.

No. I is the arrangement on the 1d., purple, 3d. and 6d., blue and the 1/-, brown. The letters "AT" are 2 mms. apart and there are no varieties except that due to the thick "V" in "V·R·I·" which, of course, has raised stops.
For these values we have therefore

a. "AT" 2 mms, and "V·R·I·" with raised stops and value.
b. Variety with thick "V" in "V·R·I·"

No. II is the arrangement on the 5/-, green. On this value the "AT" is 3½ mms., apart, otherwise we have the two varieties "*a*" and "*b*" as on the lower values with four others viz:

c. Small "A" in "AT."
d. Stops after "V.R·I·" "mixed," the one after "V" being "level" and the other two raised.
e. Large stop after "I."
f. No stop after "V"

No. III shows the arrangement of the surcharge on the fiscals. The letters "AT" are 3½ mms apart. The same varieties *a* to *f* are found as on the 5/- stamps and in the same positions except as regards No. 45 of the 5/- pane and No. 24 of the fiscal sheet. It seems as if the same surcharging plate was used for the fiscals as for the 5/- postage stamps, the surcharges being more spaced to accommodate the larger size of the fiscals.

a	*b*	*a*	*a*	*a*	*a*
a	*a*	*a*	*a*	*a*	*a*
a	*b*	*a*	*a*	*a*	*a*
a	*b*	*a*	*a*	*a*	*e*
a	*a*	*a*	*a*	*a*	*a*
f	*a*	*a*	*a*	*c*	*a*
a	*a*	*a*	*b*	*e*	*a*
b	*a*	*a*	*b*	*a*	*a*
a	*a*	*a*	*a*	*a*	*a*
a	*a*	*a*	*a*	*a*	*d*

No. III. Surcharge on 10/-, £1, and £4 (fiscals.)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 28.*)

LONDON NEWSPAPERS.

Highest Circulation in either of Years 1833-4-5.

Each paper stamped by Govt. with a 4d. stamp, except those marked ‡ which had 2d. stamps. Those marked * published by one and the same firm.

Name of Paper.		Number of papers stamped.
Morning Advertiser	...	1,175,000
„ Chronicle Observer Englishman Bell's Life in London	4*	1,568,392
Morning Chronicle Evening „	2* ...	1,958,500
Morning Herald English Chronicle	2* ...	2,612,007
Morning Post	...	727,000
„ News and Public Ledger ...	...	154,500
Mark Lane Express New Farmer's Journal	2*	69,100
Mining Journal	...	20,875
Municipal Corporation Reformer	...	626
News ...	...	106,000
News and Sunday Herald		72,000
Nicholson's Commercial Gazette ...	...	50,175
New Court Journal	...	4850
Observer Bell's Life in London	2*	923,625
Old England ...	...	23,700
United Service Gazette	...	107,800
„ and Surrey Standard		196,000
Patriot ...	...	133,500
Perry's Bankrupt and Insolvent Gazette	...	16,195
Public Ledger	...	134,500

Name of Paper.		Number of papers stamped.
Record ...	...	262,000
Racing Calendar	...	27,275
Standard St. James Chronicle London Packet London Wkly. Jour.	4*	1,689,500
Sun ...	...	763,800
Sunday Times Essex & Herts Mercury	2*	385,000
Sunday Herald and Merles Weekly Register	...	25,000
Sunday Herald	...	27,000
„ Herald & United Kingdom	...	129,707
Spectator ...	...	60,000
Municipal Corporation Reformer		3,000
Satirist ...	...	293,538
Times Evening Mail	2* ...	3,671,491
True Sun Weekly True Sun	2*	588,500
Town ...	...	48,680
Truth ...	...	5,000
Trade List ...	...	4,000
United Kingdom	...	173,500
Universal Corn Reporter		11,000
Weekly Despatch	...	1,515,642
„ „ The New		20,580
British Liberator	...	54,955
„ & American Intelligencer		16,200
Watchman ...	...	123,500

PROVINCIAL PAPERS.

An account of the number of stamps issued to each of the Provincial Newspapers in England in the year ending 1st April, 1833, with the duty on Advertisements paid by the same during the year ending 5th January, 1833. Par. Ppr. Nos. 569 and 524, Sess. 1833.

Newspapers.			No. of stamps.	Advts. duty. £	s.	d.
Bath Herald ...	...	...	56,200	411	12	0
„ Chronicle	...	...	47,000	428	15	0
„ Journal ...	...	...	55,000	460	19	0
„ and Cheltenham Gazette		...	58,000	487	7	6
Bee (Stamford)	...	...	13,000	130	16	0
Berkshire Chronicle	...	...	30,000	238	14	6
Berwick Advertiser	...	...	27,000	233	16	0
Birmingham Gazette (Aris's)		...	121,000	1891	11	6
„ Journal	...	...	118,000	538	2	6
Blackburn Alfred	...	...	7340	25	0	0
„ Gazette	...	...	4000	130	4	0
Bolton Chronicle	...	...	40,000	220	6	6
Boston Gazette	...	...	10,000	178	13	6
Brighton Herald	...	...	26,000	482	9	6
„ Gazette	...	...	41,000	464	16	0
„ Guardian	...	...	44,000	392	17	6

(*To be continued.*)

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EDITORIAL.

THE next two or three meetings of the Fiscal Philatelic Society will be occupied by the discussion and compilation of a list of the fiscals of India. Of all the countries included within the British Empire the fiscals of India, owing to the numerous provisionals, the scarcity of many of them and the little known but somewhat numerous issues of the native states, are the most complex and will require the fullest energy which the Society can put into the work. The discussion of these stamps comes at a most opportune moment, for the Society will have the advantage of the presence at these meetings of two well known philatelists from that country, Messrs. Crofton and Wetherell. These gentlemen, who are both members of the Society, are "home" on leave. They have paid special attention to the fiscals of India and will be able by their knowledge of the stamps to materially lighten the labours of the Society and a useful and largely augumented list should be the result.

Our readers will be glad to hear that Mr. Wetherell will shortly commence in our own columns a series of valuable articles on the fiscals of Mysore. He has been engaged for several months in searching the official archives and the result will be a tolerably complete history of the various issues. The postage stamps of the Indian native states are largely neglected in this country, owing partly to their unfamiliarity of appearance, crudeness of production and general ugliness but chiefly to the fact that collectors resemble a flock of sheep in following one another. There is no doubt that for the bold and adventurous spirit who has succeeded in overcoming the initial difficulties these stamps would afford many hours of interesting study. This would appear to be so by the fact that they are not neglected in India where, of course, there are facilities for their study. Possibly the same fate will await the fiscals but on the other hand, unlike the general run, there are some of strikingly handsome appearance, as those of Baroda, Bhavnagar Durbar, Bhawulpore, and Morvee, states which are not represented in postage catalogues.

From all that we read and hear the philatelists of India are taking a very brisk interest in the fiscals of that country and we are glad to read in the *Philatelic Journal of India* that in the forthcoming handbook on the stamps of India by the Philatelic Society of India the fiscals are not going to be neglected. The mere fact that so important a body in the philatelic world as this Society contemplates the publication of a monograph on fiscals shows how well the fiscal cult is progressing and we shall most heartily welcome the realization of the project.

* * * * *

We have just received the information that the 1/-, King's head, has appeared with the overprint "BOARD OF EDUCATION". The stock of the Queen's head 1/- in the hands of the Board is, however, not yet quite exhausted, so that both are in use together at the present moment. Of the 30,000 copies of the Queen's head 1/- originally overprinted only a very small proportion (about 2000) has been actually issued the remainder having been destroyed.

* * * * *

Dr. F. Kalckhoff informs us that the meaning of the Greek inscription on the Samos stamps which we illustrated last month in our Fiscal Chronicle is "Inland Postal Adminstration". The question, therefore, arises as to whether they are really fiscals or local postage stamps—Can anyone inform us?

* * * * *

Most collectors pay some attention to obliterations as they are sometimes curious if not of special interest. We have lately come across quite a novelty in the shape of a 2 cent, carmine, U. S. of 1890 bearing a skull and cross bones. There is no other mark on the stamp and it does not seem to be intended for a joke. We should like to hear something more rē this curiosity.

* * * * *

There has been a good many fiscals in the London auctions lately and the day seems approaching when we shall have to devote a monthly column to prices realized. Our readers will perhaps be interested in the following prices realized at the sale of the Toppan collection of U. S. match and medicine stamps, by Wolsieffer in Chicago, taken from *Mekeel's Stamp Collector*.

	Catalogued.	Realized.
Brown and Durling, 1c., black	$50	$27
Clark, 1c., rouletted	$10	$18
Gorman, 1c., black	$40	$30.50
Pierce Match Co. 1c.	$50	$25.50
V. R. Powell, 1c., black	$150	$121
Barnes, 4c., (No. 3295)	$50	$37
Brown, *pink* (No. 3315)	$50	$60
Fleming Bros. 1c., (repaired)	$75	$41
Seabury and Johnson 1c.,	$25	$18.25
Laird, 3c. pair	$16	$10

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 22.*)

The North Staffordshire Railway.

THE early stamps of this company are of peculiar interest. Apart from their variety, their quaintly local design and bright colouring would make them a desirable addition to any collection of postage stamps, were it not for their unwieldy size, which, here, as in so many cases, operates against the more general collection of Railway Stamps. It appears that only 11 main varieties have so far been issued, which may be classified as follows.

Issue I. Large oblong, 56 x 84 mm. Imperf. Design, Staffordshire knot, with arms of Company in centre. The upper loop contains the name of railway, while below the knot is the curved inscription "prepaid" "newspaper parcel," in two lines.

1d., black on green
2d., ,, ,, vermilion
3d., ,, ,, grey lilac

Note. I have not yet seen the penny value, but there seems no reason to doubt its existence.

Issue II. Exactly similar to above, but bottom inscription in straight lines, and words "at owner's risk" added.

1d., black on green
2d., ,, ,, vermilion
3d., ,, ,, grey lilac
4d., ,, ,, lilac rose

Note. Most of the values of 1st and 2nd issues may be found on either surfaced or unsurfaced paper. There are many series of control numbers, which are to be found in the N. W. corner of each stamp. The first series of each value was numbered with plain numerals, but each succeeding series was distinguished by a letter of the alphabet, shown as a fraction under the control number. It appears probable that each series consisted of 10000 stamps. The letters, generally A. P. 66, often found in N. E. corner are merely the printers' contract number. With regard to controls, the highest series numbers I have yet seen of the first issue are

$$2d.\frac{235}{H,} \text{ and } 3d.\frac{9973}{B;}$$

while the lowest of the second issue are

$$1d.\frac{3580}{V,}\ 2d.\frac{165}{V,}\ 3d.\frac{7373}{D,} \text{ and } 4d.\ 7181,$$

I shall be glad to hear of any specimens that can throw a light on the intermediate series.

Issue III. Rect., 58 x 38 mm. Figure of value in conventional design, with name of railway above and usual inscription below. Black control number in white label at top of of stamp.

1d., rose, red. Perf. 10 x 11.
,, (A series.) ,, 10.
2d., rose, red. ,, 10, 11 x 12.
3d., ,, ,, ,, 10, 11.

(To be continued).

Another Side Study of the "Penny reds" of

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

By Walter Morley.

(*Continued from page 31.*)

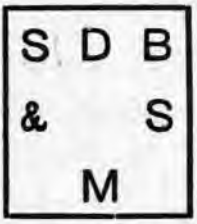


Plate 169.

Plate 157.

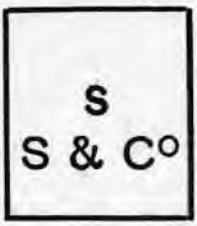
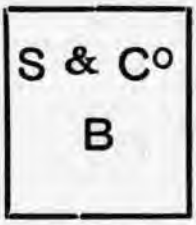


Plate 165.

Plate 155.

Plate 124.



Plates 137, 158, 189, 196.

Plate 196.

Plates 183, 216.

Plate 218.

Stott & Co., Engineers, Plate 199.

THE FISCAL PHILATELIC SOCIETY.

MEETING held on March 5th, 1903. Present Mr. Schwabacher (chair), Messrs. Crofton, Fulcher, Marsh, Morley, Thompson, Thomson, South and Kay.

Mr. Tomás Remoli (Barcelona) was elected a member.

A copy of C. A. Needham's catalogue and Album for North American fiscals was received for the library, with thanks. W. Corfield sent notes of two newly found Ceylon fiscals (ONE on 20R, and TEN on 1000R.), and A. E. Lawrence several interesting stamps including the new Porto Rico revenues. L. S. Wells' fine collection of St. Vincent was exhibited, and W. Morley showed some unchronicled Samos fiscals.

The revenues of Queensland, St. Christopher, St. Lucia, St. Vincent, Sarawak and Seychelles were then discussed and catalogued.

Accounts for the first quarter of the Exchange Section, have been made up and show very satisfactory results. In the Continental Section, home members contributed sheets amounting to 4000 francs nett, and the sales amounted to 566 fr. The February home packet has been returned, £20 odd being taken from the total value of £158.

Meeting held on April 2nd, 1903. Present—Mr. Schwabacher (chair), Messrs Crofton, Fulcher, Marsh, Morley, Mosley, South, Thompson, Thomson and Kay.

Messrs. Wilcox Smith, (Dunedin) and A. Sabadell (Barcelona) were elected members.

The Librarian acknowledges with thanks the receipt of Nos. 29-30 of "El Filatèlico Espanol" (T. Remoli) and a Catalogue of Philatelic works in the Boston Public Library (Boston Philatelic Society). Further donations will be welcomed.

Among many interesting stamps shown by those present were Gold Coast Judicial by O. March; new surcharged Ecuador, by B. Thomson: and a double printed St. Lucia, uncatalogued Orange Free State and Queensland Beer Duty, by H. Thompson.

The revenues of Sierra Leone, South Australia, Straits Settlements and Swazieland were then discussed and catalogued.

The March home packet totalled to £115 and the contribution from home members to the Continental Section to 1916 francs nett.

All interested in fiscal stamps should apply for rules and information to the Hon. Sec. A. B Kay 2, Haarlem Mansions, West Kensington, London, W.

The following additions have been made to the Library since the last list published in November, 1902.

"Do you collect Fiscals, Telegraphs or Postage Stamps?" [Published by W. Morley, n.d.]

Leeds Philatelic Society. Catalogue of an Exhibition of Revenue and Fiscal Stamps, June 25th, to July 7th, 1894.

Presented by A. Preston Pearce, Esq.

El Filatélico Espanol. Organo Oficial de la "Sociedad Filatélica Catalana". Ano IV. Núm. 29, 30. Barcelona, 1893.

Presented by Senor T. Remoli.

The Standard Album of the Revenue Stamps of British North America. Published by Needham & Co., Montreal.

Presented by Messrs, Needham & Co.

Filatelia. Ano III. Número Almanaque. Buenos Aires, 1903.

Presented by Senor E. J. Tomé and Senor A. Malaguzzi.

Catalogue of Books on Philately in the Public Library of the City of Boston. Boston, 1903

Presented by the Boston Philatelic Society.

TELEGRAPH CHRONICLE.

Ceylon. Our publisher has found the 40c., blue "provisional type" with a hitherto unrecorded date "1—12—00."

Colombia. Dr. F. Kalckhoff points out the existence of two types of the 10c, brown of 1891 (Type 152 in our publisher's Catalogue). One has a small shield in the Arms and the other a large one. We have the two types before us and find that the difference is so marked that further description is needless.

There are also 3 types of the 20c., brown of 1882 (Type 143) which differ in the shading in the space around the circle containing the Arms.

Ecuador. Dr. Kalckhoff calls our attention to the fact that the 40c., carmine and black, of 1901, offered for sale on last month's cover is as yet unchronicled.

United States. *Postal Telegraph Cable Co.* Mr. A. W. Castellanos sends a copy of last year's issue. It is of the usual type, with red control, perf. 14.

1902. "Frank" brown.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Bahia. (*Brazil*). *Rapé.* Messrs. W. Schwabacher and A. M. South submit some large square stamps containing the value in centre enclosed in a circular band lettered "THESOURO PROVINCIAL DA BAHIA" and also figures of value in angles. Perf. 11.

15 reis, green
60 „ carmine
90 „ orange

Brazil. Messrs A. M. South and Albert Baillière notify several additions to our Supplement Catalogue.

Consumo. Type 259. Perf. 11-11½.
126a. 300 reis, brown.
Type 262. 139a. 80 reis, green
200 ,, ,,
No 144 (Type 263). 20 reis, *green*
Especialidades Pharm. Type 266. 40c., green
60c., ,,
Fumo. Type 270. Perf. 5-7. 200 reis, red.
Perfumarias. Type 266. 20c., green
40c., ,,
20c, red
Tecidos. Home Manufactures. 10c, green
Foreign Manufactures. 20c., brown
100c., ,,
200c., ,,
300c., ,,

Cuba. *Havana.* Mr. A. E. Lawrence sends the stamp of the Colegio Notarial (No 1442 in the Spanish Catalogue) with "SERIE CH" above.

Germany. Dr. Kalckloff informs us that the colour of the recently issued 1 mark, Champagne duty band, is *vermilion.*

Great Britain. *Consular Service.* Mr. A. B. Kay has discovered two copies of the £1 of the first issue in *vermilion*, instead of violet. They bear the control nos. "3" and "4".

Guatemala. Mr. W. C. Stone of Springfield, Mass. writes "From the Monthly Bulletin of "the Bureau of American Republics I learn of "the following new set of fiscals for Guatemala. "No details are given of the design, simply the "list as follows :—

1 cent., clear green
5 ,, lilac
10 ,, sepia
25 ,, red
50 ,, blue
1 peso, rose
5 ,, ochre
10 ,, coffee
25 ,, chrome
50 ,, carmine

"Of the above stamps 3,000,000 were to be "printed but whether evenly divided among the "denominations or not was not stated.

"The Government notice announcing the "issue was dated November 6, 1902 and stated "that the old issue would not be valid after "December 31, 1902.

Honduras. Of the set to which the values chronicled in March belong Mr. A. E. Lawrence submits the two following values.

1 cent., orange
2 ,, pale blue grey

India. *Share Transfer.* Mr. W. Corfield sends us a very interesting provisional viz. the 2as "Special Stamp" bright lilac, surcharged "SHARE TRANSFER" in thin block caps 2½ mm. high on upper margin, the word "SHARE" being on the left of the central circle and the word "TRANSFER" on the right.

Japan. Mr. Morley has found a block of the 10 sen, brick-red, of 1873, on native laid paper, showing a fine red line in the spaces between the stamps. If the rouletting should happen to fall on these lines, which it does not in the specimen before us, though possibly intended to do so, we should have to record the variety "rouletted on coloured lines".

Mexico. *Renta Interior, 1902-03.* We have seen one value only as yet of this series. It bears a head of Minerva to left, with name above and value below. The "Talon" has figure of value in centre with date on either side. Perf. 12.

2 cent., dark green

Mosquito Reserve. *Nicaragua.* We have been shown a circular stamp with a bow and arrows in centre surrounded by a wreath and letters "M. G." above, printed in black on blue wove paper. It is supposed to be an issue prior to the well known fiscals already recorded.

50 cent., black on blue

Peru. Our publisher notifies some hitherto unchronicled provisionals.

1876-77. 5 soles, green, surcharged "MOQUEGUA"
1883. 25c., carmine, of 1881-82, sur. "1883" and "PUNO" in block caps. in black.
5 sol., orange, of 1881-82, sur. "1883" in violet and PUNO in black block caps.
1883-84. 25c., violet, sur. "MOQUEGUA" in small black caps.

Ponce (*Porto Rico*). *Cigarillos.* A long thin band, bearing the U. S. Eagle on left and inscription "Consumo de Cigarillos— 1 centavo oro— Ponce, Porto Rico, U. S". Perf. 11½.

1 cent., yellow green.

Porto Rico. *Sello 1898-99.* Mr. A. E. Lawrence submits specimens of the three highest values of the first and rare set for this year which have not as yet been recorded.

12 p. 50 c., brown
18 p. 75 c., vermilion
25 pesos, bronze green

The same gentleman also sends the 50 c. d. purple, of 1896-97, surcharged by a handstamp in three lines "HABILITADO—PARA- 1898 Y 99." in carmine and the 50 c. d. p. "1896 Y 97" of *Cuba*, in *brown*, with the same surcharge.

San Lorenzo. (*Municip. Argent. Republic*). M. Albert Baillière informs us that he possesses the 50c., Type 231 in our Supplement Catalogue, in *dark blue* and of the same type but lettered "centavos" *without the word "fuertes"*

20 cent., red
25 ,, brown

Also of Type 232, of which only the 25c., blue is catalogued the following additional values.

50 cent, orange
1 peso, brown
2 ,, green
5 ,, violet
10 ,, red

South Australia. We have received another value of the current set.

5/- pale red brown and blue green

Transvaal. We have not yet chronicled the two following values of the current set, although they are probably by this time known to most of our readers.

10/- ultramarine and black
£1 olive green and ,,

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. May, 1903.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. IV. JUNE, 1903. No. 6.

Provisional Fiscal Issues of the American Occupation of the Philippines.

By A. Preston Pearce.

(*Continued from page 26.*)

THE 10c. de p., is printed in dull green on the same paper, and is perforated 12. I have only received a block of six, but as in the case of the 2c., there appear to be two types, though the arrangement is different. The first, third and fifth of my block are of one type, the second, fourth and sixth of the other, but I cannot say if this arrangement holds good for the whole pane or not, neither do I know to which type the first stamp of the sheet belongs. Calling them arbitrarily Types I and II, the following points of distinction may be noted.

Type I. Short "I" and long "T" in "INTERNAL"; three strokes downwards, from right to left, against upper right portion of figure "O" in left circle; last letter of "PESO" square.

Type II. Letters of "INTERNAL" same length; one stroke downwards, from left to right, in left circle; last letter of "PESO" circular.

In Type I the left stroke of the "H" in "PHILIPPINE" is defective, in Type II the right stroke is incomplete. Curiously, in both types the first "I" of this word is composed of three dots.

I have not received the 1 c., and 5 c. de peso, and some months ago I was informed that these values had been discontinued.

With regard to the SELLO series I have a considerable number of the later issued varieties to add to the list, but no fresh information has reached me anent the first two issues. It is stated that the three highest values of the 1899 issue were never perforated, in which case Nos. 452-3-4 must be struck out of the catalogue. In their place can be inserted a later printing of the 25 c. de p., from the same plate, but in carmine rose on soft paper.

I am informed that the 1900 issue comprises all the values from 25 c., to 20 pesos, though I have only seen the 3 p., pink, in addition to those previously enumerated. The 40 c. de p., exists in blue on a wide meshed wove paper, slightly gummed, and in dark blue on a thick, very close wove paper, heavily gummed. The 2 pesos is found in grey-lilac and in brown, one of these—presumably the grey-lilac—is said to be an error.

It has previously been pointed out that the design was re-drawn for the 1900 issue, but I have only just noticed that this operation was repeated for the undated issue of 1901. The differences are, of course, very numerous, a specially noticeable one being that in the new type there are nine sets of rays issuing from the upper

part of the shield instead of eight, so that the relative positions of the letters of the upper inscription are altered, the letter "I" of "UNITED" now falls to the left of a set, instead of to the right of one as in the 1900 type, or in the middle of one as was the case in 1899.

I have the following additions to make to the 1901 issue:

25 c. de p., mauve	50 c. de p., orange
25 ,, deep violet	50 ,, buff (very greasy)
40 ,, light blue	2 pesos, myrtle.

The 3p., and 5p., are said to exist.

Of the same type, embossed with letters "U S", I now possess the 2 pesos, reddish brown, and I am told that a few copies of this stamp escaped the embossing and were issued by mistake.

Either a forgery, or a still later drawing of the undated type has been made, which can be detected at once by the crude execution. There are plenty of differences to be found, but it will be sufficient to point out that the stars on the shield are much smaller and almost shapeless, and that there is a star right in the lower left-hand corner of the rectangle containing the eagle. I have seen the 1 peso, chocolate, on white wove paper, roughly perforated 12.

Specimens of the new States preparation have not yet reached me.

Before closing this article I must revert to the first instalment (Vol. III p. 90), and bring the CUSTOMS issues one step forward. The 50 cents stamp of this series produced in America reached me with the other novelties already described, and turned out to be an extremely close copy of the design illustrated last September. The details are clearer, the design being engraved, but the change in shade and the clear-cut perforation are the most conspicuous changes:

50 cents, dull blue green, on white wove, perf. 12.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 36.*)

PROVINCIAL PAPERS.

(*Continued.*)

An account of the number of stamps issued to each of the Provincial Newspapers in England in the year ending 1st April, 1833, with the duty on Advertisements paid by the same during the year ending 5th January, 1833. Par. Ppr. Nos. 569 and 524, Sess. 1833.

Newspapers.	No. of stamps.	Advts. duty. £	s	d.
Bristol Gazette	25,000	445	18	0
,, Journal	86,000	792	11	6
,, Mirror	107,150	804	9	6
,, Mercury	45,387	281	1	0
,, Times	7,500	47	8	6
Bucks Gazette	29,448	201	12	0
,, Herald	15,500	160	6	0
Bury Post	73,600	461	13	0
,, and Suffolk Press	9,000	31	10	0
,, ,, Herald	19,000	581	3	6
Cambrian	60,100	481	15	0
Cambridge Chronicle	55,050	173	12	0
Carlisle Journal	66,000	340	18	0
,, Patriot	30,000	285	1	6
Carmarthen Journal	25,900	219	5	6
Carnarvon Herald	19,000	190	4	6

Newspapers.	No. of stamps.	Advts. duty, £	s.	d
Chelmsford Chronicle and Essex Herald	98,000	559	6	0
Cheltenham Chronicle	36,500	547	4	6
,, Journal	13,000	234	6	6
Chester Chronicle	61,000	539	10	6
,, Courant	45,000	490	3	6
Chesterfield Gazette	28,000	232	11	6
Colchester Gazette	18,000	86	12	6
Cornubian (Falmouth)	12,000	228	7	6
Cornwall Gazette	24,000	293	16	6
,, West Briton	50,900	284	0	6
Coventry Herald and Observer ...	32,625	284	0	0
,, Mercury	18,000	274	0	0
County Press, Hertford	26,100	193	0	0
Cumberland Packet	25,000	244	0	0
Derby Mercury	48,000	539	0	0
,, Reporter	40,200	318	0	0
Devizes Gazette	32,100	286	0	0
Devonport Telegraph	38,250	375	0	0
,, Independent	5,000	nil.		
Devonshire Chronicle, North Devon Journal and Exeter News ...	23,950	248	0	0
Doncaster Gazette	76,000	590	0	0
Dorchester Journal	60,100	324	0	0
Dorset County Chronicle	47,750	355	0	0
Durham Advertiser	30,000	319	0	0
,, Chronicle	27,000	335	0	0
Essex Standard	35,000	251	0	0
,, Independent	26,375	91	0	0
Exeter Flying Post	48,500	480	0	0
,, and Plymouth Journal ...	75,225	525	0	0
Falmouth Packet	26,821	169	0	0
Gloucester Journal	102,300	816	0	0
Halifax Express	21,500	200	0	0
,, Guardian	8,500			
Hampshire Advertiser or Southampton Herald	50,000	506	0	0
Hampshire Telegraph	166,000	801	0	0
,, Chronicle	67,250	485	0	0
Hereford Journal	72,425	571	0	0
,, Times	39,250	120	0	0
Herts Mercury	22,650	218	0	0
Hull Packet	29,000	276	0	0
,, Advertiser	56,825	544	0	0
,, Rockingham	35,000	284	0	0
Huntingdon Gazette	95,000	647	0	0
Ipswich Journal	100,000	642	0	0
Kentish Chronicle	12,000	196	0	0
,, Gazette	78,000	627	0	0
,, Observer	27,000	311	0	0
Kent Herald	66,000	458	0	0
Lancaster Herald	22,464	120	0	0
,, Gazette	22,000	194	0	0
Leamington Spa Courier	29,000	303	0	0
Leeds Intelligencer and Newcastle Journal	168,750	1027	0	0
,, Times	2,000	nil.		
,, Mercury	311,000	1463	0	0
,, Patriot	9,000	177	0	0

Newspapers.	No. of stamps.	Advts. duty. £	s.	d.
Leicester Chronicle	43,400	264	0	0
,, Herald	4,075	80	0	0
,, Journal	89,500	580	0	0
Lincoln Herald	11,625	142	0	0
Lincolnshire Chronicle	20,000	nil.		
Lichfield Mercury	6,750	25	0	0
Liverpool Courier	65,500	747	0	0
,, Albion	85,000	nil.		
,, Mercantile Advertiser ...	27,750	1261	0	0
,, General Advertiser ...	49,500	1730	0	0
,, Mercury	172,500	1276	0	0
,, Saturdays Advertiser ...	10,500	382	0	0
,, Chronicle	25,000	561	0	0
,, Journal	77,000	353	0	0
,, Standard	37,000	nil.		
,, Times	42,000	515	0	0
Macclesfield Courier	87,000	235	0	0
Maidstone Gazette	42,500	430	0	0
,, Journal	52,950	438	0	0
Manchester Times	185,500	558	0	0
,, Chronicle	47,250	634	0	0
,, Guardian	18,200	1671	0	0
,, and Salford Advertiser ...	159,933	508	0	0
,, Courier and Manchester Herald	132,360	868	0	0
Merthyr Guardian	10,500	nil.		
Monmouthshire Merlin	38,900	285	0	0
Newcastle Chronicle	121,000	622	0	0
,, on-Tyne Mercury ...	33,500	565	0	0
,, Courant	159,475	1217	0	0
Norfolk Chronicle	96,000	909	0	0
,, Herald and East Anglian ...	29,500	291	0	0
Norwich Mercury	86,000	912	0	0
Northampton Mercury	84,000	818	0	0
,, Free Press	25,500	201	0	0
,, Herald	36,000	304	0	0
Northumberland Advertiser ...	13,500	125	0	0
North Devon ,, ...	11,500	81	0	0
,, Wales Chronicle ...	17,500	200	0	0
Nottingham Journal ...	45,000	444	0	0
,, Review	70,800	375	0	0
,, and Newark Mercury ...	44,000	274	0	0
Oxford Herald	46,000	364	0	0
,, Journal	117,500	877	0	0
Plymouth Herald	26,500	282	0	0
,, and Devonport Journal ...	18,500	210	0	0
Portsmouth Herald	55,500	336	0	0
Preston Chronicle	29,000	225	0	0
,, Pilot	21,000	176	0	0
Reading Mercury	114,700	867	0	0
Rochester Gazette	3,000	57	0	0
Salisbury Journal	150,000	1070	0	0
Salopian ,, ...	56,000	619	0	0
Sheffield Independent	35,300	257	0	0
,, Courant	23,500	211	0	0

(*To be continued.*)

MORLEY'S PHILATELIC JOURNAL.

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EDITORIAL.

AN interesting discussion is opened in the April number of *The Philatelic Journal of India* on the effect that fiscal collecting is likely to have on the collection of postage stamps. The opener of the debate, Mr. A. J. H. Smith, is of opinion that the increasing costliness of postage stamps is the main cause which has led to the development of fiscal collecting and considers that the prices of postage stamps will fall in consequence, a gloomy prospect for those who have valuable collections which they may one day wish to realise. He rather irrelevantly blames the catalogues "with their misleading prices" for this state of affairs and proposes as a remedy the serious consideration of the preparation of a catalogue "by collectors for collectors", a subject on which we have heard a great deal lately. The editor of the *P. J. I.* rejoins that "To us it seems absurd to suppose that the "growing popularity of "fiscals" has the least "concern with the price of postage stamps or "that the growth of fiscal collecting is likely to "affect, or has in the least degree affected, the "price of postage stamps. "Fiscals" are col-"lected because of their intrinsic interest and "their popularity is no doubt enhanced by the "fact that good stamps are still to be had fairly "cheaply. But there is no hostility between "the two branches of collecting and the one in "no way interferes with the other."

The state of the case could hardly have been better put than in this reply. The great interest in fiscal philately is the fact that here is a new world to conquer and those who like pioneer work will find in it the fullest scope for their energies.

It should be remembered that in the early days of stamp collecting fiscals were placed on an equal footing with postage stamps, witness the spaces provided for the former in the most popular of albums of the period, viz. Lallier's, and it was only the accident of postage stamps being more easily obtainable that led to the temporary exclusion of fiscals. Now that a great deal is known about postage stamps and that what is to be found out, is mainly a task for the specialist, fiscals are once more coming into favour and to all appearance very rapidly so at the present moment. The last remark applies in particular to British Colonial fiscals—at least in this country—the studies of the Fiscal Society of these stamps during the season now closing having cleared up many difficulties regarding their classification and arrangement.

As regards the eternal question of the Catalogue "for collectors by collectors" we have no doubt that it would be perfectly possible to produce such a catalogue but it would have to be unpriced. The chief difficulties to be overcome are, first, that of expense and secondly to get together a suitable editorial committee willing to give their time and trouble with little or no return. But we do not see how any body of collectors is to price it satisfactorily. A dealer's catalogue shows what he has to sell and what price he wants for it. So far so good. It is the universal and only possible practice in trade. But what value would be the arbitrary prices affixed by collectors? It has been suggested that the difficulty might be overcome by the adoption of a table of relative rarities That is to say let the value of the commonest stamp be "1" then a stamp considered twice as rare would be "2" and so on. The unit would have to be the commonest stamp. Suppose the current 1d stamp of this country be taken as unit, what is the relative value of a Post Office Mauritius? We know not whether to laugh or cry at the prospect of a committee of a dozen zealous philatelists engaged in the endeavour to find a solution to this conundrum.

* * * * *

There is a prospect of an addition to the fiscal stamps of this country in the near future. We cull the following paragraph from the daily press. "At present stamps are not required on "legal or business documents in Guernsey, but "yesterday the States of Guernsey adopted a "Bill for stamp duty, insular stamps to be used, "subject to the sanction of the King in "Council". These stamps, if they appear, will no doubt be provided by overprinting the current unappropriated dies, as in the case of those used in the Isle of Man. Perhaps Jersey will follow suit but we hope we shall be spared sets for all the smaller islands of the group.

* * * * *

We are pleased to receive notification that a Fiscal Society is to be formed at Bath. Mr. J. W. Preater is to be Hon. Sec. We wish it all success. There is some talk of a Society to be formed in Paris, possibly as a section of the "Société Timbrologique"

* * * * *

The Herts Society will hold an exhibition of the stamps of Great Britain in the autumn and fiscals are to be included. The Society includes among its members several of our leading fiscalists and a good show should be obtained in this department. It will be difficult but practicable to fully represent the postage stamps of this country but we fear not possible to show the fiscals complete. Many rare English fiscals are lacking even in the best collections.

THE RAILWAY STAMPS OF VICTORIA.

By G. W. J. Potter.

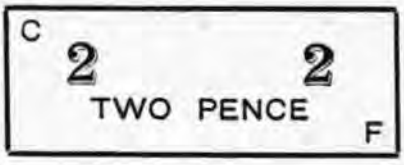
(*Continued from page 30.*)

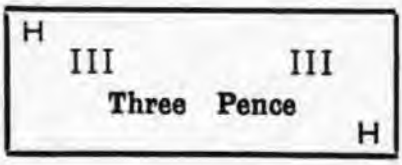
ANOTHER issue was brought out in 1879, and after all these yearly changes, this presumably was found satisfactory as it continued in use for some years.

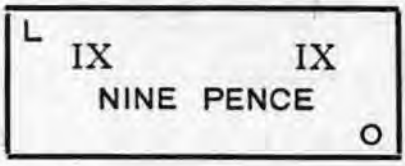
Type 4

Type 4 gives an excellent idea of this series, which may be described as the Board of Land and Works issue as it is the first set in which this authority makes its appearance. The general design is based largely upon that of the previous issue; the wording of the contract is somewhat amplified; the usual space is left for the sender's signature; but the whole is on a much larger scale.

The network background is also retained, and the III in Roman figures upon each side of the value can be clearly seen in the accompanying illustration. With one exception, to be noticed later on, the general design and the framework is alike in all stamps so far examined of this issue. In the top left-hand and bottom right-hand corner will be seen what are presumably plate letters; or possibly they may be reference marks to the plate, paper and ink to be used. The markings on such stamps as I have seen are as follows—







It must be distinctly understood that the figures and words of value shown above are in open skeleton characters and are formed by the interruption of the network background. This latter portion was probably printed first, and then the design, title, and wording of the stamp proper was overprinted on the network; the corner letters being in solid block capitals.

The two-shilling value has practically the same inscription, but it is arranged differently: thus we have "Victorian Railways" in Old English type and set in a curve instead of the straight line of the lower values. The words "Two Shillings" also appear in block capitals with the value in upright figures on each side; and the body of the wording is set in smaller type in a series of gradually diminishing lines. The network is retained, and the lettering—which is indistinct—appears to be

TWO
SHILLINGS

The framework is totally different from the other issues, and the plate marks or letters (CF) are placed just above the two ends of "Victorian Railways". It will be noted that these letters letters are the same as those appearing on the 2d. of this issue, but the colour of the ink used in one case is mauve and in the other slate. The paper is white and throughout this series is of a crisp nature; the gum is very brittle, and unused specimens usually refuse to lie flat, except under great pressure.

A few years later, perhaps about 1886, some of the values were issued without the background, thus creating a sub-type. Those so far known are the 6d., rose on pale pink, and the 9d., brown on pale yellow.

4th Issue, 1879.

Perf. 12½. Size 8·5 cm. by 5·1 cm. Wmkd.

1d,	green on white		A.9.
2d.,	mauve on	,,	C.F.
3d,	blue	,, blue	H.H.
*6d.,	rose	,, white	
*9d.,	,,	,, yellow	
9d.,	brown	,, ,,	L.O.
*1/-,	green	,, ,,	
*1/6,	green	,, ,,	
*2/-,	blue	,, rose	
2/-,	pale blue on white		C.F.
*3/-,	yellow on blue		
*4/-,	violet on green		
*5/-,	green on brown		

Sub-type, ? 1886.
(Background removed.)

6d.,	rose on pale pink		N.S.
9d.,	brown ,,	yellow	L.O.

(To be continued).

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 38.*)

THE NORTH STAFFORDSHIRE RAILWAY—*Cont.*

Issue IIIa. For single newspaper only. Similar to corresponding issues of Great Western or North Western Railway Companies.

½d., black and green on yellow, perf. 12.

Railway Letter Fee Stamps.

There have been eight printings, so far, comprising three separate types, but each printing can be identified, without further description, by its colour, perforation, and the size of sheet in which it was issued.

1. 1891, bright green, Type I, p. 12 (sheets of 20)
2. 1894? yellowish green " " " "
3. 1896? yellowish olive " p. 11 " "
4. 1898, pale emerald, Type II " " 8)
5. " dark blue green " " " 20)
6. " emerald " " " "
7. 1899, olive green Type III " " "
8. 1902, " " " p. 10 (issued September, 1902)

For much information contained in the foregoing column, I am indebted to Mr W. H. Earl, without whose valuable assistance I could hardly have completed my article on this very interesting series of railway stamps.

(*To be continued.*)

THE FISCAL PHILATELIC SOCIETY.

MEETING held on May 7th, 1903, Present Mr. Schwabacher (chair). Messrs. Crofton, Fulcher, Marsh, Morley, South, Thompson, Thomson, Wetherell and Kay.

Messrs. W. Hadlow (London) and G. T. Richardson were duly elected members.

Received for library "El Filatelico Espanol" No 32 (T. Remoli); "Filatelia" No. 2 (E. J. Tomé).

Among the scarce stamps shown were: Mr. Langlois, several unchronicled Indian; W. Morley, Great Britain 2/- Hat tax on original lining, and Queensland 1880, no wmk. thick paper, 1/- green (not a proof); W. Schwabacher, San Sebastian Notarial, 5 pes., provisional. H. N. Terrett, Bolivar, 1865, 500 pesos, provisional; E. W. Wetherell, sheets of Mysore stamps.

An interesting paper "Notes on Indian fiscals", was read by C. S. F. Crofton, and an unanimous vote of thanks for the same was passed.

The revenues of India and States were then discussed and catalogued.

Members will oblige by sending additions or corrections to the published lists, so as to make the catalogue as complete as possible before issue.

A continental member is desirous of exchanging all kinds of Mexican for other fiscals.

All interested in fiscal stamps should apply for Rules and information to the Hon. Sec. A. B. Kay 2, Haarlem Mansions, West Kensington, London, W.

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

By WALTER MORLEY.

(*Continued from page 38.*)

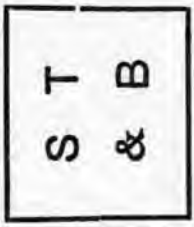


Plate 209.

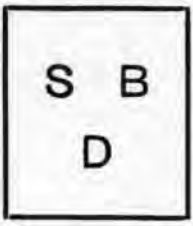


Plate 174.

Plate 117.

Travers & Sons, Wholesale Grocers. Plates 141, 146, 156, 171.

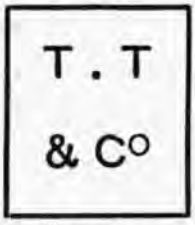


Plate 205.

Plate 202.

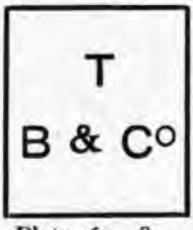
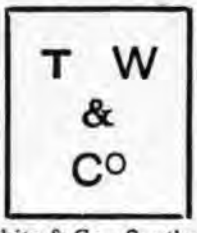


Plate 169, 184.

Plates 119, 134, 146.

Plate 185.



T. White & Co., Southsea. Plate 192.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

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and the minor varieties, 5c. perf. 12 x 12½ and 4p. perf. 12. imperf. horizontally, the 80c. perf. 12½, imperf vertically and the 24 pesos imperf.

The colours of some of the high values of the issue of 1886 (Type 47), not given in our Catalogue are:—

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32p., violet	40p., olive

Salubridad Publica. 1902. Mr. H. Thompson sends us a set for this year. Same type as before (Type 94), on thin wove paper Perf. 11.

½ cent., grey
1 ,, ochre
2 ,, blue

Cape of Good Hope. Mr. O. Marsh submits portions of original documents bearing embossed stamps of 5/- and 12/- on azure laid paper used together with the issues of 1854 and 1864. The former value has already been chronicled but the latter is a discovery. The stamps are cancelled on the 23rd June, 13th July, and 31st August, 1865.

Gold Coast. *Judicial.* We learn from *Ewen's Weekly Stamp News* that the set consists of the values 1d., 3d., 6d., 1/-, 2/-, 2/6, 5/-, 10/-, £1 and £5 but the colours of the values above 2/- are not known.

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5c., on 5$, pink, perf. 14
10c., on 50c., orange, perf. 12 x 14
10c., on 25$, violet, perf. 12
25c., on 50$, rose, perf. 14 (large type)

A band, of type illustrated in November 1901.
5 cent., blue

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20 cent, slate blue and vermilion.

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10c., pink	15p., carmine
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4c., on 5c., green and violet.

Spain. *San Sebastian. Colegio de Abogados.* Mr. Schwabacher submits a large type printed label attached by perforation to a "stub" Perf. 11½.

5 pesetas, black on greenish

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.: and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. June, 1903.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. IV. JULY, 1903. No. 7.

Notes on Indian Fiscals.

BY C. S. F. CROFTON.

INDIAN fiscals naturally fall into three divisions, those of British India proper, foreign territory temporarily administered by the Government of India e.g. the Berars, Travancore, Mysore, &c., and the Native States. Of these I propose to deal only with the first. The adhesive fiscals of British India consist of 186 different stamps of which a dozen show varieties of perforation and 20 show varieties of paper, and about 300 provisionals, nine-tenths of which were due to what I call the judicial chaos of 1870-72. This period of chaos is undoubtedly responsible for the ignorance and lack of interest which is exhibited in dealing with a country which in size, population, and political importance should have first claim on our attention: and it is essential for the study of Indian stamps that this should be as far as possible cleared up. Three main causes contributed to this resulting shoal of judicial provisionals, first the distance from India at which the permanent issues are made, secondly a change of policy, and thirdly economy in using up stocks of remainders. Shortly before 1870 it was decided to use adhesive stamps in High Courts and Small Cause Courts. Essay sets were made consisting of the lilac foreign papers surcharged High Court or Small Cause Court in large Egyptian letters but these do not seem to have been used. The well known lilac and red, and yellow brown and violet sets were approved of and provisionals were made by surcharging the Foreign paper stamps "High Court" in small black print and the Foreign Papers, Foreign Bills, and Receipt stamps "Small Cause Court, Calcutta" and a few "Small Cause Court, Madras." These provisionals were apparently intended for use pending the arrival of the permanent issues. No sooner however than the High Court and Small Cause Court stamps were ready, the Court Fees Act of 1st April, 1870 came and abolished them, substituting one issue of stamps for High Courts, Small Cause Court petitions and all other judicial fees. This issue was not ready until 1872, and what took place in the meantime was as follows. Three weeks after the Court Fees Act came into force High Courts and Small Cause Courts were allowed to go on using their own stamps till the Court Fee stamps arrived. The provisionals and the permanent issues were thus used concurrently as Court Fee Stamps for two years, in fact, I have never seen one that was not used within that period, hence we have the curious phenomena of almost the whole of the permanent issues being used posthumously, and the provisionals being doubly posthumous. Secondly a large number of the stock of superseded stamps, viz.: Petitions, High Court and Small Cause Court, were surcharged "Court Fees" to be used up mainly in up country Courts. Thirdly, other remainders such as the first issue Foreign Bills, Receipt, Bill or Draft stamps,

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Electric Telegraphs, 1 anna, lilac, Foreign Papers, and the Postage stamps surcharged "Service" in large type which were just about to be abandoned were worked off and finally as the demand for Court Fee stamps was enormous, parcels of other current stamps were called into request as they could be spared. After 1872 Indian fiscalism is plain sailing, and the few dubitable points will be referred to under the heading of the series in which they occur.

By far the best authority I have seen is Roussin's list of 1900 in which he incorporates Moens', but he is far from complete, includes many stamps that are discredited, and his dates are wildly inaccurate. Mr. Crosse in the *P.J.I.* adds a few varieties but must in some cases be taken with caution and does not seem to have any official information at his disposal. In the catalogue I have prepared I have inserted all the stamps mentioned by Roussin and Crosse and those in addition which are in Mr. Morley's and my own collections except where there is definite evidence of their non-authenticity. Among others I have excluded Court Fee stamps overprinted "H.C.O.S.," Foreign Papers overprinted with fresh or the same values and lilac Foreign Papers surcharged "High Court" and "Small Cause Court" in Egyptian.

COURT FEE STAMPS.

The first stamps used under the Court Fees Act were the current ordinary postage and "Petitions" without change of denomination, then a number of "Petitions" with manuscript surcharges, then hand surcharges and finally printed surcharges. These followed each other at intervals of a few weeks which are not worth recording. In 1872 the first permanent issue made its appearance in which it should be noted the 2a., 2r., 20r., and 200r. stamps are orange. In 1875 these were changed to grey and a marone 12a. stamp was issued. The 7r. stamp became rose about the same time. The 5r. stamp never changed its colour and the two 4a. stamps usually recorded are only two of the innumerable shades found in this issue. The 1a., 1r., 10r., 100r. should be the same colour as also the 4a., 4r., 40r., 400r. and the 7r., 70r., 700r. Somewhere between 1875 and 1883 these stamps up to the 20rs. value were surcharged "Service" in two types. The reason of this surcharge is not at present known but I may hazard a guess that it was intended to denote fees for the service of processes; for the receipts from this have always been carried to a separate head in judicial accounts. Whatever the reason it was soon abandoned.

CUSTOMS.

The *Customs* Stamp has probably long been out of issue otherwise it would have appeared with the 14 perforation and would have been commoner.

FOREIGN BILLS.

Both sets of the Foreign Bill Stamps were issued in 1861, but though the first had an official life of only a few months, large quantities were made and there are stocks in the stamp offices to this day. The issue is found with dates from 23rd Nov. 1860, to 2nd Feb. 1861. There are two dies A and B of the 4as. and 1r. but Die B of the 4rs., has not been seen. The paper varies from medium to thin and is white or azure. The plate has 5 rows of 8 stamps of which the two lower rows are upside down giving one row of tête bêches. The word "Foreign" measures either 19 or 21 mms. Of the two sheets I possess, in one the Foreigns are all wide, and in the other they are all narrow, except the last six stamps of the first row. The first stamps of the second issue were on thick surfaced paper, pinkish or bluish and the values below 1r. were also issued on thin unsurfaced, sometimes bluish paper, while in recent years, the 1r., 1½r., and the 3r. also appeared on thin unsurfaced paper. The colour of the stamps on surfaced paper has always been fairly constant, while the others began violet which gradually became red lilac. Mr. Crosse's further elaboration of shades is inaccurate for variety in shade depends on the date of issue and not on the value of the stamp.

FOREIGN PAPERS.

The two Foreign Paper issues are noted by Roussin 1867 and 1874, but I have seen the first used in 1866 and the second in 1871. The first are so rare that the interval should probably be considerably less than 5 years. Early impressions of the second issue are found on bluish paper. The 3 anna stamp differs from the other anna values in the Greek pattern at the right hand corners.

HIGH COURT.

The High Court Stamps consist of a set of provisionals and a permanent issue which I have noted already. The postage stamps surcharged "High Court" are thought to be departmental postals.

NOTARIAL.

There are seven varieties of notarial stamps made by surcharging one rupee Foreign bills. Of these one is still in use.

PETITION.

There are about the same number of mutilated Foreign Bill stamps surcharged "PETITION" in green. They were issued in 1866 along with similar postage provisionals and were superseded in 1872.

SHARE TRANSFER.

A provisional 2 anna Share Transfer stamp has lately come to light though it is by no means a new emission. The stamps of the well known permanent issue, perf. 14, do not seem to go above the 5r. value. Unperforate proofs are not uncommon.

The Postal notes, Postal Service, Receipt and Revenue stamps do not call for comment.

SMALL CAUSE COURT.

There is one general set of Small Cause Court Stamps but the Calcutta Court has four main sets of provisionals two each on the Foreign Bills and Foreign Papers. These are as I have stated a product of the chaos of 1870-72, but for some unknown reason Calcutta continues to use one each of these sets. The Madras Court is tainted to the extent of 3 or 4 provisionals of the above date, but so far none have been seen for the Courts of Bombay or Allababad.

Except the, to my mind, uninteresting Forest labels of 1853 this concludes the British Indian adhesive fiscals. The stamps at present in use are above reproach, the Foreign Bill and Share Transfers have been in use 40 years, Revenue 35 years, Foreign Papers 30 years, and Court Fee 20 years. Contracts of all kinds and high value Court Fees are paid by means of stamped papers. Some of the higher Foreign Bills have been recently surcharged with low values to make room for Kings Heads, which are to be unappropriated dies surcharged for different duties. There will be a separate set for Court Fees and a separate Revenue stamp.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 44.*)

PROVINCIAL PAPERS.

(*Continued.*)

An account of the number of stamps issued to each of the Provincial Newspapers in England in the year ending 1st April, 1833, with the duty on Advertisements paid by the same during the year ending 5th January, 1833. Par. Ppr. Nos. 569 and 524, Sess. 1833.

Newspapers.	No. of stamps.	Advts. duty. £	s	d.
Sheffield Mercury	37,250	334	0	0
,, Iris	25,000	291	0	0
Sherborne Mercury	47,000	371	0	0
Shrewsbury Chronicle	93,700	682	0	0
Staffordshire Mercury	15,500	154	0	0
,, Advertiser	13,500	719	0	0
Stamford News	52,500	183	0	0
,, Mercury	272,500	1509	0	0
Stockport Advertiser	34,763	197	0	0
Suffolk Chronicle	81,080	663	0	0
Sunderland Herald	19,000	336	0	0
Sussex Advertiser	58,800	577	0	0
Taunton Courier	22,000	267	0	0
Wakefield and Halifax Journal ...	26,300	165	0	0
Warwick General Advertiser ...	50,000	409	0	0
Welshman, The	29,900	128	0	0
Western Luminary (Exeter) ...	31,500	220	0	0
Western Times (Exeter)	46,000	287	0	0
Westmoreland Advertiser	12,000	103	0	0
,, Gazette	13,000	99	0	0
Whitehaven Herald	22,000	200	0	0
Wiltshire Standard	2,400	nil.		
Windsor Express	34,500	270	0	0
Wolverhampton Chronicle ...	41,100	408	0	0
Worcestershire Journal	60,000	666	0	0
,, Herald	73,000	598	0	0
York Chronicle	16,000	93	0	0
,, Herald / ,, Courant	120,000	935	0	0
Yorkshire Gazette	72,500	543	0	0
,, Racing Calendar ...	5,150	19	0	0

No. of Stamps issued to each Newspaper and Advertising Papers in SCOTLAND in year 1835.

Name of Paper.	Number of papers stamped.	Name of Paper	Number of papers stamped.
Edinburgh Courant ...	231,000	Aberdeen Journal ...	95,000
,, Mercury ...	92,500	** ,, Herald ...	—
,, Advertiser ...	114,000	,, Observer ...	21,000
,, Gazette ...	7,000	,, Advertiser ...	15,000
,, Journal ...	75,000	Ayr Advertiser ...	42,000
,, Chronicle ...	35,750	,, Observer	33,250
,, Scotsman ...	171,670	Dumfries Times ...	21,000
,, Observer ...	65,600	,, Courier ...	72,500
,, North Britain Advertiser ...	289,000	,, Herald & Advertiser	20,525 / 54,100
,, Sat. Evening Post	512,000	Dundee Advertiser ...	—
,, Patriot ...	56,230	,, Chronicle ...	21,500
,, Constitution ...	12,000	,, Courier ...	10,000
,, Greys' Monthly Record ...	—	,, Guardian ...	8,000
* ,, Aikmans Advertiser	—	Elgin Courant ...	13,000
		Fife Herald	29,000

(*To be continued.*)

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STREATHAM, LONDON, S.W.,
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EDITORIAL.

THE interesting "Notes on Indian Fiscals" by Mr. Crofton which we present to our readers this month throw a flood of light on many obscure points in connection with these stamps. In the first place we are glad to find that Indian collectors have taken to investigating so keenly the fiscal issues of that country and as we have been given to understand that many of the leading collectors there are hard at work on them by the time that the proposed handbook of the Philatelic Society of India is published we shall doubtless have a knowledge of these stamps as nearly as complete as that of the postal issues. Mr. Crofton's information respecting the numerous Court Fee provisionals explains the bewildering variety of them and collectors will note that the Foreign papers overprinted with the same value as the stamps or with a value on two stamps intended to be used together to make up that value, as for example, "five annas" on the 2a. and 3a., "nine annas" on the 3a. and 6a., "10 annas" on the 2a. and 8a. and so on, in fancy caps. and the Court Fee stamps with the overprint "H. C. O. S." will have to be deleted from the fiscal catalogues, as these overprints are only obliterations. Another noteworthy item is that the postage stamps overprinted "High Court Service" are on the same footing as those surcharged "Bengal Secretariat" etc. and in fact were employed for postal purposes only, so that the proper place for them is in the postage catalogues though as the "Bengal Secretariat" and such like overprints have been dropped, for the best of reasons, there is no likehood of these High Court stamps being listed. We are glad to say that Mr. Crofton has placed the results of his researches at the disposal of the Fiscal Philatelic Society and the valuable list of Indian Fiscals recently issued to the members, which will be duly published later in the Catalogue of Colonial Fiscals, incorporates the new facts which he has ascertained.

On looking through the lists representing the recent studies of the Fiscal Philatelic Society we should think that Transvaal revenues would form a very nice country for the fiscal specialist or if it is too early to talk of fiscal specialism, for the general collector. This country offers fiscally a wide field for discovery. It is noteworthy that the V. R. surcharges of the first British occupation are not the same in type as on the postage stamps and this would seem to be necessarily so, as the Revenue stamps are smaller than the postage. Up to quite recently the only surcharges known were in black but the 10/- stamp was shown to the Society with a red surcharge and it is highly probable that other values exist, as a copy of the £1 value was shown at the same meeting with an additional black surcharge over a red one. The collector of these stamps may also enjoy what may possibly be a fruitful hunt for narrow and wide roulettes and pin perfs. The stamps have been catalogued rouletted but no satisfactory copy was shown to the Society. Mr. Morley produced a copy of the 2/- pin perf., evidently the same perf. as is found on the postage stamps while Mr. Köhler showed another variety of unofficial perforation, the 5/-, perf. 12½. In the matter of perforations the students who delights in these will find plenty of scope in the last Boer issue. The Society has decided that the following five perforations must be recognized, viz. 14, 11½, 11½ x 14, 11 and 11½ x 11 and full sets of the issue have not yet been found with any one of them. We only note a few of the most striking points that occur to us and feel sure that any collector who takes up this country will find much pleasure therein.

* * * * *

A new State Revenue of the U. S. is likely to appear shortly for the State of New York. *The Weekly Philatelic Era* for May 16th, says "Dispatches from Albany announce that on "May 8th Governor Odell signed a bill allowing "druggists to sell liquor in quantities not "exceeding one pint without a physician's "certificate and requiring that a ten cent stamp "shall be affixed to each pint so sold. The "stamps to be provided by the Excise depart-"ment".

* * * * *

Mekeel's Weekly kindly informs us that the scull and crossbones cancellation to which we referred some months previously is a cancellation which was regularly employed for some considerable time at Columbus, Ohio.

* * * * *

Mekeel's Stamp Collector reports a "find" of $5 U. S. Proprietary stamps of 1871-75. The story goes that the fortunate discoverer offered them to a New York stamp dealer whose clerk, in the absence of the dealer, thought the stamps might be bought for $50—meaning $50 each. "The party having them for sale took this to "mean $50 for the lot and would probably "have closed the sale at that time, if the party "who had buying authority had been in the "store, but contented himself by buying a "catalogue and departing." The study of the catalogue, however, produced a surprising effect on the seller and the transaction was effected at quite another price.

THE RAILWAY STAMPS OF VICTORIA.

By G. W. J. Potter.

(*Continued from page 46.*)

Type 5

Type 6

Type 7

IN 1887 three additional values were brought out, ½d, 8d., and 10d., and these were of extremely uncommon and artistic designs. I am glad to be able to show readers of *M.P.J.* illustrations of these interesting stamps (Types 5, 6, 7), and I think that they will agree that these are of quite an original character and very pleasing appearance. Since the short-lived first issue no halfpenny value appears to have been included in any set during the ten years that had elapsed. The carriage of a single newspaper may have necessitated its introduction, but it is not specially distinguished for that service. The text, paper, perforation, and watermark remain as in previous issues.

5th Issue, 1887.

Perf. 12½. Size 8·5 cm. by 5·1 cm Wmkd.
½d., purple brown on white
8d., violet " "
10d., bistre " "

Type 8

We now reach the most familiar of all the Victorian Railway stamps, that represented in Type 8. This series is of the same size and general design of its two predecessors, and is printed upon a similar paper; but the control of the lines is now vested in the Victorian Railways Commissioners instead of the Board of Land and Works. Several other changes are at once apparent: the youthful head of Queen Victoria instead of the Royal Arms occupies the place of honour; the figure of value is prominently placed in a square toward the lower left corner; and a neat border of Greek character surrounds the whole.

The general appearance of this issue may easily be gathered from an examination of Type 8.

It is usually supposed that this series was first issued in 1888, but I have a copy of the 1/-, blue on yellow, with the cancellation "Lethbridge 16 Dec. 87," and I have also seen the 6d., blue on rose, with date 3 days earlier; thus showing that it was in use at some places towards the end of 1887. These two stamps also enable the order of issue to be partly settled, as it will be seen by the following list that there are two types of the 6d., blue on rose and black on rose; and two types of the 1/-, blue on yellow and black on yellow, besides various shades of the latter. The 1d., 2d., 8d., 10d., 2/-, 3/-, also appear printed with inks of various colours, either upon white or tinted papers. I have placed all the values of this, the 6th issue, together in one list, and have assumed that the alterations have been made in the order that I have assigned to them, judging principally by the scarcity and condition of the various specimens, but this sequence can only be regarded as approximate. Some few copies are dated, but rarely definitely enough to form accurate conclusions.

Several alterations in the rates charged for parcels, etc., have been made at different times, thus accounting for the presence of the 5d., 8d., and 10d., values which were obsolete before December 1899. In that month 12 values of Freight Stamps—as they are officially styled—were on sale: ½d., 1d., 1½d., 2d., 3d., 6d., 9d., 1/-, 2/-, 3/-, 4/-, and 5/-; but no mention is made as to the various colours employed.

Although the annexed list of this series is fairly extensive, it is not suggested that it is complete, and it is probable that other varieties may be discovered. With the exception of the four stamps marked with an asterisk, I have seen all values that are now listed.

(To be continued).

ANOTHER SIDE STUDY OF THE "PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 47.*)

T.H.B

Plates 212, 221.

U.M.A
C.C

Plate 154.

V S
& C°

Vickers, Sons & Co. (?)
Plates 116, 121, 149, 169, 174.

WIL
LING

Willing & Co., Advertising Contractors.

W T
C & S

Plates 109, 111, 113, 129, 130, 192.

W T
& C°

Plate 192.

W B
& C°

Plate 164.

W W C

Plate 170.

W W
& C°

Plates 174, 221.

W.W.

William Whitely (?)
Plates 160, 175.
This is also found perforated vertically.

THE FISCAL PHILATELIC SOCIETY.

MEETING held May 28th, 1903. Present, Mr. Schwabacher (chair), Messrs. Cooper, Fulcher, Köhler, Marsh, Morley, South, Thompson, Thomson, and Kay.

M. H. Douchet (France) was duly elected a member.

Received for library. No. 100, February 1903, "Revista de la Sociedad Filatelica Argentina" (R. Rosauer)

Among scarce stamps shown were France Dimension, 10c, lilac, surcharged 5c. EN SIIS. with U inverted (by G. W. Pepper). Types of lately issued 4c. Seychelles, and Cape 12/- on azure laid paper (by O. Marsh).

The fiscal of Tasmania, Tobago, Transvaal, and Trinidad were discussed and catalogued.

A continental member is desirous of privately exchanging German States fiscals for those of Great Britain and Colonies.

All interested in fiscal stamps should apply for Rules &c , to the Hon : Sec :

A. B. Kay, 2, Haarlem Mansions, West Kensington, London, W,

TELEGRAPH CHRONICLE.

Great Britain. Mr. F. C. Scarr has discovered a Telegraph Form, bearing a 1/-, stamp postage stamp type, Die 7, dated 1/8/74, with the word "PRIORITY" printed below in red capitals, 36x4½ mms.

Guatemala. 1897. Our publisher has the 2c., black on grey, with black surcharge *inverted*.

Nicaragua. Our publisher notifies several new varieties.

1898. Postage stamps surcharged **"Telegrafo."**
1 peso, blue, sur. vertically downwards, in black
2 ,, brown, ,, ,, ,, ,,
5 ,, orange, ,, ,, upwards, ,,
5p., orange, double sur. vertically upwards, in black

Some stamps on the sheet have a comma instead of a stop after "Telegrafo".

1899. Postage stamps surcharged **"Telegrafo"**
5c., blue, double sur. vertically downwards, in black.
15c., chocolate, sur. vertically upwards, in black
The 5c., 10c., and 15c , all exist with a comma instead of a stop after "Telegrafo".

Switzerland. Mr Lawrence submits a 25c. of the first issue in the colour of the 10c., and asks whether it is a fraud. Is anything known of this stamp ?

Uganda. In *Ewen's Weekly Stamp News* for June 13th will be found a great deal of information regarding the recently issued stamps.

An additional value is also chronicled.
20 rupees, black on white. Perf. 11½.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Amazonas. (*Brazil*) M. Albert Baillière notifies the following additional value of the Commemorative issue of 1900.

5000 reis, orange and black.

Austria. Mr. A. E. Lawrence submits the current 8 heller stamp with the border in *pale bistre* instead of blue. We do not know whether this is an error of colour or a new issue.

Bolivia. *Tabacos.* Mr A. E. Lawrence sends us a copy of 1 cent., brown of the first issue *on buff paper.*

Brazil. Mr. A. E. Lawrence submits various unchronicled stamps from this country.

Consumo. Foreign Manufactures. 1900. Type 275, with word "FUMO" omitted.

200 reis, blue, *perf. 13.*

Fumo. 1900. Type 270, with thin figures of value.

20 reis, ultramarine, *perf. 5-7.*

Sello. From specimens before us we are enabled to amend the description of Nos. 584—593 in our Supplement Catalogue.

584. 100 reis, black and pale rose, border blue
585. 200 reis, bark blue and pale rose, border dark blue
586. 300 reis, green and pale rose, border blue
587. 400 reis, red brown and pale rose, border red brown
588. 500 reis, rose and pale rose, no coloured border
589. 1000 reis, pale blue and pale rose, border pale blue
590. 2000 reis, blue lilac and pale rose, border blue
592. 4000 reis, orange and pale rose, border orange
593. 5000 reis, yellow green and pale rose, border pale yellow green

It is possible that the 500 reis, *without border*, which Mr. Lawrence sends is an error. Will some kind reader enlighten us?

Thesauro Nacional. 1895. 50,000 reis, rose-red, *perf. 9.*

British East Africa. *Inland Revenue.* Our publisher has found the 2½ annas, black on yellow, Postage stamp, surcharged as usual in violet.

Ceara. (*Brazil.*) *Expediente.* M. Albert Baillière possesses a value not catalogued in our Supplement Catalogue.

300 reis, green and red.

Cordoba. (*Argent. Repub.*) Mr. A. E. Lawrence submits the 2 cts. ftes. (Type 99) of 1888, *lithographed*, instead of engraved and states that he possesses the 4cts. ftes. in like condition.

Cuba. *Arbitrios Municipales, Havana.* Mr. A. E. Lawrence sends two provisionals, the first of which answers to the description of No. 1389 in the Spanish Catalogue except that the surcharge is in *blue* instead of "red" as described. It is doubtful whether the stamp exists with the surcharge in both colours, so that the "red" surcharge had better be deleted from the catalogue until confirmed. The second stamp is the "Policia" stamp of 1881, 12½ c. de peso, purple, surcharged as on the first (except the date) HABILITADO—ARBITRIOS—MUNICIPALES—1883 in four lines, in a single lined frame, in *red* and further surcharged "1884" in large black figures over the date "1883".

Fiji. *Stamp Duty.* Mr. Lawrence shows us the 3d., perf. 10, both with and without a stop after "3D" on the upper label.

General La Madrid. (*Municip. Argent. Repub.*) Mr. G. W. Pepper sends us a stamp with a portrait (presumably of the General) threequarters to right in oval, and figures of value in circles on either side below. Control no. in black on blank label at base. Perf. 11½.

50 cent., ultramarine.

Great Britain. *Consular Service.* The £1, lilac and black, wmk orbs, Queen's Head stamp, has been cut in half diagonally and used for a 10/- stamp, so Mr. S. A. Klagsbrun informs us. The stamps thus treated were in use at Lorenzo Marques from July 30th to the end of August, 1902. A copy before us, on a portion of the original document, bears the value "10/-" at the side on the paper and the date "8/8/02" on the half stamp in red ink.

Registration of Title, Ireland. Mr. O. Marsh has made the important discovery that the overprint on the current 1/-, King's head unappropriated die, has been re-set. The new surcharge is in rather larger sans-serif type, the letters closer together, and the whole surcharge is better spaced. In the new type the word "REGISTRATION" measures 15½ mm. as against 14 mm. in the old, "OF TITLE" 9½ mm instead of 10mm, while the word "IRELAND" is practically the same length, 12 mm., in both.

Guatemala. 1868. Mr. Pepper finds the ½ real printed in *brown* instead of red. An error?

1881-82. The following addition must be made to the list in Mr. Pepper's article in our May number.

1c., black.	No. 46 on the sheet is the error "TIMBBE"
	Nos. 30 and 44 have a wider space between "D" and "E" of "DE" than usual.
	No. 31 has a raised stop after "CENTAVOS"
5c., red	No. 46 is the error "TIMBBE"
	No. 31 has a raised stop after "CENTAVOS"
20c., violet.	No. 46 is the error "TIMBBE"
	No. 28 has a comma instead of a stop after "CENTAVOS"
	No. 31 has the stop dropped below the level of the word "CENTAVOS"

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. IV. AUGUST, 1903. No. 8.

The Fiscals of Mysore.

BY E. W. WETHERELL.

MYSORE is the second largest of the Native States of the South of India and is the only one which has no representation in the *postage* stamp album; any deficiencies in this way are fully atoned for by the number and variety of its revenue stamps. Moens, so full and correct in almost all cases, is lamentably weak in description and enumeration of these revenues.

Fiscal stamps are used for Transfer duty, Foreign bills, Court Fee, Receipt Bill or Draft, Receipts and Notarial purposes.

I propose to consider the Transfer duty stamps first, as there is only one issue, and their history is clearer than the other series; but before commencing a detailed description it may be well to briefly describe the fiscal arrangement of the state. At the present time the stamps in use for various purposes are all manufactured at the Hozur Treasury Public Offices, Bangalore. All the stamps are now of native design and are printed from plates made up of single dies, thus all present Mysore stamps show types on the sheet. The receipt stamps are printed almost daily, and there is no recipe kept for the manufacture of the pigment. When one case of colour is used up another mixture is made, consequently stamps of the same printing vary in colour, and in consequence of the crude methods of applying the colour great variation is noticeable on one sheet. The paper is now European and is watermarked "Mysore Court Fees 1898" and all adhesive stamps are printed on this paper. There is only one perforating machine in the treasury, and this is a single line machine, gauging 10-10½, which periodically becomes so blunt that blind perforations are the rule rather than the exception. Double perforation and missed perforations are abundant and are not of the slightest interest, except in the case of entire sheets (two of which are known), which have entirely escaped perforation.

Records are kept of the numbers printed, but unfortunately the old records were burnt along with a great number of stamps in April 1874.

Stamps above 10 rupees are non-adhesive.

TRANSFER DUTY.

18th March, 1874. Printed in sheets of 30, six horizontal rows of five, 30 types to the sheet varying chiefly in the distance between the words "Transfer" and "stamp." The stamps are square with a central oval band lettered "TRANSFER STAMP" and the value. Across the centre of the oval is the name "MYSORE" in white letters on a coloured ground. Labels at the sides bear inscriptions in native characters. The groundwork of the stamp consists of wavy lines.

The colour is dull blue for all values and varies from light to dark, but as already mentioned these shades are of no importance and may be found on the

same sheet. These stamps were designed and printed in Madras, and they are theoretically still in use but they have not been printed for many years—the majority have been destroyed but a few sheets were found in some of the district treasuries. *Entire* sheets are not now obtainable; I have the entire sheets of several values but only blocks of four or six of the other values.

The paper is thin and of very poor quality, white wove, and unwatermarked. The gum is thin, even and white, or thick, streaky and brown, and it does not extend to the margins of the sheets.

The corner stamps show signs of wear.

The values are :—

1, 2, 3, 4, 8, 12 annas.
1, 2, 3, 4, 5 rupees.

There are therefore 11 values multiplied by 30 types giving a total of 330 varieties.

The one anna value is the only one known imperforate.

In all cases the "O" of "Mysore" is considerably larger than the other letters.

With the exception of the 2, 4 and 8 annas none of these stamps can be considered common, and the one and three annas and the four and five rupee values are very rare.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 52.*)

No. of Stamps issued to each Newspaper and Advertising Papers in SCOTLAND in year 1835.

Name of Paper	Number of papers stamped.	Name of Paper.	Number of papers stamped
Fife Journal	19,000	Glasgow Constitutional ...	10.500
Glasgow Courier ...	96,500	Greenock Intelligencer ...	19,750
,, Journal† ...	—	,, Advertiser ...	28,500
,, Chronicle† ...	80,500	Inverness Journal ...	24,500
,, Herald ...	204,500	,, Courier ...	31,000
,, Free Press ...	21,500	Kelso Mail	42,600
,, True Free Press**	—	,, Chronicle ...	25,200
,, Scots Times ...	23,500	Kilmarnock Journal ...	15,250
,, Sat. Evening Post*	—	Montrose Review ...	30,000
,, Liberator ...	55,475	Paisley Advertiser ...	20,000
,, Scottish Guardian	92,500	Perth Courier	21,500
,, Argus ...	72,000	,, Advertiser ...	38,500
,, Weekly Reporter††	—	,, Constitutional ...	17,000
,, Liberal ...	1,000	Stirling Journal & Advertiser	28,000

Stamps issued to Newspapers in IRELAND, 1835.

Name of Paper.	Number of papers stamped.	Name of Paper.	Number of papers stamped.
Dublin Christian Journal	12,590	Dublin Evening Freeman	535,000
,, Evening Mail ...	424,624	,, Daily Freeman ...	165,500
,, ,, Post ...	164,000	,, Morning Register	247,000
,, Gazette ...	11,000	,, Mooney's Circular	35,000
,, Mercantile Advertiser	17,500	,, Observer ...	100,697
,, Evening Packet ...	222,500	,, Pilot	152,000

*Not subject to stamp duty.
**Stamps supposed to have been purchased in London.
†Belong to same proprietors and the stamps cannot be distinguished.
††Cannot be ascertained.

Name of Paper.	Number of papers stamped.
Dublin Racing Calendar	1,210
,, Record	28,340
,, Satirist	69,708
,, Saunder's News Letter	444,000
,, Stewarts Despatch	40,211
,, United Service Journal	20,835
,, Warder ...	109,489
,, Weekly Freeman	104,000
Belfast Commercial Chronicle	120,000
,, News Letter ...	114,000
Northern Whig	88,550
Guardian ...	69,525
Northern Herald	51,825
Athlone Independent	8,825
,, Sentinel	9,100
Westmeath Guardian	5,367
Cork Constitutional ...	150,675
Evening Herald	58,350
Southern Reporter	189,700
People's Press ...	12,628
Mercantile Chronicle	30,001
Ballyshannon Herald	7,185
Newry Telegraph	62,650
,, Examiner	59,311
Drogheda Journal	25,248
,, Argus	4,345
Enniskillen Chronicle	9,650
Impartial Reporter	10,050
Enniskillener ...	6,900
Connaught Journal ...	3,300
Galway Wkly. Advtsr. ...	20,685
,, Patriot ...	14,725
,, Irishman ...	1,100
Kerry Evening Post ...	925
Western Herald ...	5,900
Tralee Mercury ...	12,400
Kilkenny Journal ...	18,850
,, Moderator ...	22,450
Carlow Morning Post ...	1,525
,, Sentinel ...	15,650
Leinster Express ...	22,050
,, Independent ...	17,825
Limerick Chronicle ...	174,100
,, Star & Eveng. Post	40,000
,, Evening Herald	9,458
,, Times ...	18,725
Clare Journal	11,484
Londonderry Sentinel ...	54,700
,, Journal ...	26,490
Ballina Impartial ...	6,420
Mayo Constitution ...	19,750
,, Telegraph ...	24,025
Western Star	725
Roscommon Gazette ...	6,875
,, Journal ...	6,349
Sligo Journal	7,975
Clonmel Advertiser ...	18,950
,, Herald ...	7,850
Tipperary Free Press ...	29,750
,, Constitutional	6,000
Strabane Morning Post ...	4,324
Waterford Chronicle ...	42,050
,, Mirror ...	21,000
,, Mail ...	32,575
Wexford Freeman ...	16,500
,, Independent ...	33,000
,, Conservative ...	21,625

Considering the date and amount of duty on each paper (4d.) these figures are astonishing.

Up to 1833, Advertisment duty was " 3/6 for every advertisment inserted in the " ' Gazette ', long or short, or in any newspaper or literary work published in parts." Reduced to 1/6 that year.

The preceding lists afford some information as to the enormous number of stamps required for the Newspaper Duty at this time, and as each plate only lasted about 6 to 8 months before a recut became necessary, it will be seen that a collector has a life-long task before him in attempting to obtain specimens from every die used. Before leaving the " Stamp Returns " the following is of interest, clipped from the " *Kentish Observer* " of May 28th, 1840, " speaking of frauds and the way in which quack tables of Newspaper circulation are got up, as an illustration of this quackery, read the following astounding declaration by the editor of the *Maidstone Journal*, " we, ourselves, were asked by our stationers just before the last returns were out, to know if, like other papers, we would order a large number, in order to STAND WELL IN THE RETURNS ? "

TYPES 55 to 58.

4d., red. *No discount at sides*, similar to type 51 but without words " discount £20 per cent " at sides.

Original plates.	Plain die numbers.
1st recut.	Line through die numbers.
2nd ,,	Arcs at end of line.
3rd ,,	Strokes at end of line pointing upwards.

Original plates.	Die numbers.	1st recut.	2nd recut.	3rd recut.
1 and 2	1 to 50	x	x	x
3 and 4	51 to 100	x	x	x
5 and 6	101 to 150	x	x	x
7 and 8	151 to 200	x	x	x
9 and 10	201 to 250	x	x	
11 and 12	251 to 300	x		
13 and 14	301 to 350	x		
15 and 16	351 to 400			

I have not found copies after 400, except a series as under, though these are only on the recut plates, original plates must exist, and it is very possible that intermediate plates may eventually be found.

Plates 87 and 88.	Dies 2151 to 2200.	1st recut.
,, 85 and 86.	,, 2101 to 2150.	2nd ,,
,, 87 and 88.	,, 2151 to 2200.	2nd ,,
,, 85 and 86.	,, 2101 to 2150.	3rd ,,
,, 87 and 88.	,, 2150 to 2200.	3rd ,,

TYPE 59.

1831-32.

Type 59a

Type 59b

Type 59c

Type 59d

Type 59e

Type 59f

Type 59g

4d., red. *Without die numbers*, with words "£20 per cent discount" at sides. There are a great many varieties of this type, which I take to represent distinct dies, but I have not been able to find a clue to the arrangement of this series and it must be left for future investigations. Meanwhile I will point out a few of the variations of the dies, of which the illustrations types 59a to 59g give examples. The dies are somewhat shorter than the preceding series but are wider.

(*To be continued.*)

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EDITORIAL.

AT one of the last few meetings of the Fiscal Philatelic Society, Mr. Morley showed a Hat Tax stamp "on a portion of the original lining". We have lately come across "an entire hat" with the stamp impressed on the lining in the crown. The hat in question is a military cocked hat of the early 19th. century. It is of black beaver, trimmed with black braid and has a glazed black calico cockade, in front of which rises a short plume of red and white feathers. The stamp inside is printed in white and mostly illegible except the words ". . . . exceeding eighteen shillings. Three shillings". This stamp is catalogued in *Morley's Catalogue of Great Britain* but on referring to the extract from the Act (34 Geo. III. c. 51) in the first number of the *Fiscal Philatelist* we were surprised to find that this value is not mentioned. We should be glad to be informed of the Act under which this stamp was created. There is another point which requires to be cleared up in connection with these stamps and that is were any used as *adhesive* stamps? The Act requires them to be "pasted or affixed" and so presumably they do exist as adhesives but the only copies we have seen, besides those printed on the lining of hats are the usual proofs or specimen copies on thick cartridge paper.

* * * * *

Mr. R. M. Kennedy writes "Referring to Mr. "Crofton's article on Indian Fiscals I wish to "say that I have several copies of the second "issue "Foreign Papers" used in 1868 and 1869 "whereas Mr. Crofton mentions 1871 as the "earliest date he has seen. These stamps are "on bluish paper"

* * * * *

Mr. G. W. Pepper has sent us specimens of some adhesive stamps issued last year by the National Department of Hygiene, Argentine Republic and chronicled by the *Revista de la Sociedad Filatelica Argentina* in October last. From this source we gather particulars of the issue both of the stamps and of a number of bands which accompany them and some notes as to the method of employment. The stamps are intended to pay duty on bottles of mineral waters, vinegar, syrups etc. and the sheets are somewhat curiously arranged with a number of "talons" as described in the tabular statement below. The use of these "talons" is best illustrated by an example. Suppose a merchant has a case of 24 bottles of mineral water in his warehouse or at the customs. Each bottle requires a stamp of 10 centavos. As only 5 cent. stamps are provided the contents of the case will require 48 stamps. Now it would be inconvenient or impossible to open the case to affix the stamps to each bottle, so a "talon" of "50 estampillas" is affixed to the case and 48 stamps are handed to the buyer. The remaining two stamps the vendor can utilize for other purposes.

The bands are divided into four compartments, the first contains the value "5 centavos" the second the Head of Mercury, the third the word "Importacion" (except where otherwise noted below) and the fourth "Ley No. 4039 Deciembre 23 de 1901.

The stamps bear the portrait of Dr. Guillermo Rawson (possibly an official of the Department of Hygiene) in oval above which, are the words "Ley 4039" and on a label below "Impuesto Sanatario, 5 centavos" They are engraved on steel by the South American Bank Note Co. and perf. 11½. To avoid forgery by photographic processes they are printed in navy blue on a paper surfaced with a brick-red or deep yellow green colour covered with a network of lines in the same colour.

Stamps.

Navy blue on brick-red. Sheet of 100 stamps in 10 rows of 10. No "talon."

Navy blue on brick-red. 60 stamps in 5 columns of 12. Each column with a "talon."

Navy blue on brick-red. 100 stamps in 10 rows of 10. Two "talons" one each for 50 stamps.

Navy blue on deep yellow green. 45 stamps. 5 columns each consisting of three groups of 1 "talon" with 3 stamps.

Navy blue on deep yellow green. 75 stamps. 3 columns, 5 rows of 5 stamps, with 3 "talons" one for each column.

Bands.

Orange. 50 stamps. 2 columns of 25. 1 "talon."

Cerise. 60 stamps. 2 columns of 30. No "talon."

Dark green. 50 stamps. 2 columns of 25, each with a "talon."

Black. 20 stamps in 1 column. No "talon." No inscription in central rectangle.

Violet-black. 36 stamps. 3 columns of 12, each with a "talon".

Black. 60 stamps. 2 columns of 30. No "talon." Inscription in central rectangle "Produccion Nacional."

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 47.*)

THE MARYPORT AND CARLISLE RAILWAY.

Parcel Stamps.

Issue I. Large rect. 60 x 45 mm. Design similar to the 1st issue of the London and North Western Railway, but of inferior execution, with solid background. No controls. Inscribed "Newspaper parcel."

2d., yellow green. imperf.
3d., dark blue ,,

Issue II. 68 x 45 mm. As above, but rectangular space for control number added at bottom. The 1d. value is inscribed "Single newspaper", the other values "Newspaper parcel." Black control numbers.

1d., vermilion. Thick paper. p. 12.
2d., blue green ,, ,, ,,
3d., ,, ,, ,,

Issue IIa. As above, but on thin paper; all values inscribed "Newspaper parcel."

1d., vermilion. Thin paper. p. 12.
2d., dark green, yellow green. Thin paper. p. 12.
3d., dark blue. Thin paper. p. 12.
4d., orange, canary. Thin paper. p. 12.
6d., brown. Thin paper. p. 12.

Issue III. Small rect. 38 x 28 mm. For single newspapers. Inscribed with name of railway and several lines of printed instructions.
½d., black and red on white. Thick paper. rouletted.

Issue IIIa. As above, but on thin paper.
½d., black and red on white. Thin paper. rouletted.

NOTE. The sets on thick and thin paper are very distinct.

Letter Fee Stamps.

Issue I. Jan. 1891. 2d., dull green. p. 12. Thick paper.

Issue II. July 1894. 2d., deep green. p. 12. Thick paper.

Issue IIa. 2d., deep green. p. 12. Thin paper.

Issue III. April 1898. 2d., pale green. p. 12. Thin paper.

Issue IV. Nov. 1900. 2d., green. p. 11. Thin paper.

THE LONDON AND SOUTH WESTERN RAILWAY.

Although not one of the first railways to issue stamps, the L. and S. W. has done so for over 40 years, and the total number of main varieties issued during that period only amounts to 17, a much more respectable record than can be produced by most Non-European Countries, and, I regret to say, many British Colonies, which make and cancel-to-order more than that number, annually, for the benefit of stamp collectors. This railway is remarkable for having produced two of the rarest known stamps, to wit, the pink shilling of the first issue and the 3d., without controls of the third. Of the latter variety, only one specimen is at present known to exist, though this need not matter to the general collector, as, with controls, it is a common stamp. The issues of this line abound in minor varieties of type, shade, and perforation, but, although I must give a lengthy list to make a complete specialist list, I would once more advise the ordinary collector to content himself with the main varieties of these, and other, railway stamps. The general collection is a pleasure, as well as an easily realizable investment. The specialized collection is a task which only a keen philatelist can profitably approach.

Issue I. Rect. 42 x 21 mm. Arms and figure of value in circle, with name of railway above, and "Newspaper ticket" beneath background of rayed lines.

1d., lilac on grey, many shades, unperf.; p. 12½
2d., ,, ,, ,, ,, ,, ,,
3d., ,, ,, ,, ,, ,, ,, p. 12½
4d., ,, ,, ,, ,, ,, ,,
6d., ,, ,, ,, ,, ,, p. 12½
9d., ,, ,, ,, ,, ,, p. 10, 12½
1/-, pink, unperf.

I have the 6d. and 9d. unperforated, but cut very close. There is no proof that they were ever actually issued in this condition.

(*To be continued*).

THE RAILWAY STAMPS OF VICTORIA.

By G. W. J. POTTER.

(*Continued from page 54.*)

6th Issue, 1888.

Perf. 12½. Size 8·7 cm. by 5·2 cm. Wmkd.

½d., black on violet
1d., green ,, yellow
1d., black ,, green
1½d., ,, ,, yellow
2d., ,, ,, white
2d., blue ,, ,,
3d., black ,, blue
5d., red ,, white
6d., blue ,, rose
6d., black ,, ,,
8d., blue ,, green
8d., black ,, ,,
9d., ,, ,, pink
*10d., blue ,, blue
10d., black ,, slate grey
1s. 0d., blue ,, cream
1s. 0d., black ,, pale yellow
1s. 0d., ,, ,, deep yellow
*2s. 0d., red ,, rose
2s. 0d., black ,, grey
3s. 0d., red ,, blue
3s. 0d., black ,, pale buff
*4s. 0d., ? ,, ?
*5s. 0d., ? ,, ?

Herr Kalckhoff informed us some time ago that a set of Prussian Railway stamps were issued last March. They are chronicled and illustrated in the *Deut. Briefmarken-Zeiturg*. Nr 4 (1903) bnt as we have not seen a copy of the paper we are unable to give particulars.

ANOTHER SIDE STUDY OF THE

"PENNY REDS" OF

GREAT BRITAIN.

Stamps perforated with Names and Initials of Private Firms by Messrs. Sloper's Patent.

BY WALTER MORLEY.

(*Continued from page 55.*)

W. H. Smith & Co.
Plates 176, 185.

Plate 188.

Plate 207.

Plates 151, 209.

Plate 118.

THE FISCAL PHILATELIC SOCIETY.

MEETING held July 2nd, 1903, present Mr. Schwabacher (chair), Messrs. Cooper, Fulcher, Marsh, South, Thompson, Thomson, and Kay.

Mr. E. J. Tomé (Buenos Ayres) was duly elected a member.

The resignation of the Continental Secretaryship by M. Verzyl, on account of ill-health, was accepted with much regret. The continental Exchange will necessarily be suspended until a successor is appointed. Applications for the post are invited, and should be addressed to the Hon. Secretary.

Notes on Indian fiscals were received from Messrs. Corfield and Crofton, and Mr. Marsh showed two types of overprint to the 1/- King's head "Registration of Title—Ireland."

The fiscals of Uganda, Victoria, West Australia, Zanzibar and Zululand were discussed and catalogued, thus bringing the task of cataloguing the British Colonial fiscals to an end. It is hoped to have the priced and illustrated catalogue issued by the end of the year. Any additions or corrections to the MS. lists should be sent in as soon as possible.

Received for library—

"El Filatelico Espanol"—June and July, 1903 (T. Remoli).

"Filatelia"—March, 1903 (Tomé and Malaguzzi).

"Revista de la S. F. Argentina"—May, 1903 (R. Rosauer).

The Annual General Meeting will be held on October 1st next, and due notice of same will be given.

The Home Exchange packet will be circulated as usual, and members are particularly requested to inform the Secretary of change of address or absence from home, to save delays.

Any interested in fiscal stamps should apply for Rules and particulars to the

Hon: Sec: A. B. Kay,
2, Haarlem Mansions,
West Kensington, London, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Brazil. Dr. Manoel Ramos sends us specimens of various stamps not yet catalogued.

Consumo. For Home Manufactures. With thin figures of value. Imperf. Type 259.

30 reis, green on white

Type 262. *For Home Manufactures.*

500 reis, green (Mr. A. M. South)

For Foreign Manufactures.

100 reis, carmine

Types 264, 265 and similar ones. *For Home manufactures.*

500 reis, green

For Foreign Manufactures.

25 reis, carmine
40 ,, ,,
50 ,, ,,

Also two small bands, with Head of Liberty to right in centre.

5 reis, green
20 ,, ,,

A larger band of similar type to last.

50 reis, green

A long thin band.

25 reis, green

The same gentleman informs us that the 30,000 reis, grey, *Thesauro Nacional*, No. 656 in our Supplement Catalogue has not been issued and is unknown in Brazil.

Buenos Ayres. (*Province*). From Senor Pont's Catalogue in the *Revista de la Soc. Fil. Argentina* we learn the colours of the high values of the 1886-1888 Document stamps.

1886.

No. 292. 50p., grey
,, 293. 60p., orange
,, 294. 70p., dark chesnut
,, 295. 80p., blue green
,, 296. 90p., chocolate
,, 297. 100p., blue

To the stamps of this issue *with large control* add the 35, 40, 60, 70c. and 3 and 4 pesos.

1887.

No. 331. 12p., red orange
" 332. 16p., greenish bistre
" 333. 20p., green
" 334. 24p., chestnut
" 335. 28p., ultramarine
" 336. 32p., grey bistre
" 337. 36p., blue violet
" 338. 40p., chocolate
" 339. 50p., chesnut
" 340. 60p., solferino
" 341. 70p., yellow brown
" 342. 80p., rose
" 343. 90p., olive green
" 344. 100p., carmine rose

1888.

No. 370. 24p., blue
" 371. 28p., chesnut
" 372. 32p., carmine
" 373. 36p., canary yellow
" 374. 40p., sky blue
" 375. 50p., blue black
" 376. 60p., blue green
" 377. 70p., violet brown
" 378. 80p., grey

and the following values also exist in the series for this year :—

200 p., yellow green	700 p., orange
300 " "	800 " grey black
400 " chesnut	900 " chesnut
500 " pale rose	1000 " rose
600 " ultramarine	

All the peso values of this issue have the large control, Type. 50, except the 2 pesos, and the 1p. and 3p. exist with small control (Type 49.) as well as with large. The 20 c. and 50 c. only with large control. There is an error of the 60 c., pale blue, with small control, the value reading "06 0"

Cuba. *Giro, 1883.* Mr. O. Marsh submits the 10c. peso, olive bistre, surcharged with Type 270. in Spanish catalogue, with no stop after "P" in "10 c. P"

Gold Coast. *Judicial.* Mr. O. Marsh has shown us King's Head postage stamps printed in new colours and surcharged "JUDICIAL" in black block caps. Wmk. C. A. Perf. 14.

1/-, purple and green on yellow
2/-, " red " "
2/6, " violet " "
5/-, " black " "

The 2/6 value does not occur in the postage series. We have not yet seen the 2/- to £5 values with the Queen's Head, which presumably exist.

Guatemala. Mr Pepper submits the following varieties of provisionals which have not yet been recorded.

1900. Stamps of 1895 surcharged with a handstamp in violet **"1900"** *on the back*

5 cent., carmine
10 " dark green

1901. In addition to those catalogued in the March and June nos.

1c., dark blue, sur. in *black* "1901"
50c., orange " " "
5c., on 25$, violet, sur. with large "1901" in blue
10c., on 50c., orange, with "C" omitted in word "CENTAVOS"
25c., on 50c., orange
25c., on 1 peso, brown, vermilion surcharge
25c., " " " claret surcharge

Paraguay. M. Albert Baillière has shown us a 60 pesos, yellow green, of the current set.

Philippine Islands. Messrs. D. Thomson and O. Marsh have shown us copies of the 1p. 20c., U. S. Occupation, Giro, 1900, Type 4, with fine pin perforation.

San Fernando. (*Municip. Argent. Repub.*). *1903.* Mr. Pepper sends the issue for this year. Type etc. as usual (Type 229), but all in one colour.

20 cents., pale blue

Santa Fe. (*Municip. Argent. Repub.*). *1889.* There are two types of the 1 peso, yellow-brown. Mr. Pepper submits a specimen in which the values "UN PESO" on the lower label is in single-lined letters instead of double as in the Type 239 of the Catalogue, but there are several other noticeable differences.

Spain. *Monte-Pio Notarial, Barcelona, 1900.* Mr. A. E. Lawrence submits three new varieties of Notarial Stamps. Two are oblong labels, 70 x 25 mm., printed in black on a groundwork of wavy coloured lines, bearing diagonally across label the words "Impuesto sobre escrituras" in white letters. The inscription on one is in four lines "Clase 4a—Vale por 1 escritura—Monte-Pio Notarial and Protectores—Ptas 0'10—*Barcelona...de...de 190...*" The other bears a similar inscription but "Clase 5a" instead of "Clase 4a" and "Asociados" instead of "Protectores", while the fourth line "*Barcelona*, etc" is omitted—Control nos. in blue.

0,10 pes., flesh, Serie 2a.
0,35 " pale mauve, Serie 6a.

The third stamp bears a design on right with book, motto, branches and inscription "Legitimaciones Emision 8a." in a circle lettered with inscription and value and a counterfoil on left bearing similar inscriptions. Printed in black on a wavy grouud in pale brown. Dated 190...

2 pes., black on pale brown

Transvaal. *Pass.* The 1/- Revenue stamp, green and purple, chronicled in April last has received the surcharge "PASS," 16½ x 4½ mm. as on the postage stamps.

Mr. Morley has also discovered the 2/- on the 2/6 "E.R.I." postage stamp, without stop after the word "Pass."

Uganda. *Inland Revenue.* Mr. Pepper sends us the current postage stamps surcharged "INLAND REVENUE" in two lines, in small black Roman caps. at the top of the stamps. Wmk. Crown C.A. Perf. 14.

1 anna, carmine
2 " red brown

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. IV. SEPTEMBER, 1903. No. 9.

Jersey Fiscals.

BY D. THOMSON.

ON looking through the Catalogues of Revenue stamps for Great Britain and its Colonies, it occurred to me as being rather strange, that although there were special stamps for Scotland, Ireland, and the Isle of Man there appeared to be none for Jersey. I thereupon made enquiries in London of a firm doing legal business with Jersey and I had shown to me a Power of Attorney engrossed in French on parchment and executed in November last. A duty had been paid upon it in Jersey of 7/6, which was represented by two adhesive stamps of 2/6 and 5/- respectively and which I will describe later on. This put me on a different tack and I am indebted to a correspondent in Jersey for the following information, which he obtained officially.

A "Règlement" has been passed by "Les Etats" of Jersey and is dated 10th April, 1900, which is reproduced in detail at the end of this article, from which the purposes for which the stamps are used and the "Tarif" or fees payable may be learnt. The stamps were to have come into use on the 1st May, 1900, but not being ready a provisional issue of the values 1/- and 2/6 were made by a local printer. These were of primitive design, as will be seen by the illustration (Fig. 1), consisting merely of the words "Etats de Jersey—2/6—Trésorier" printed in violet ink on white wove paper and perf. 12. A space was left for the initials of the "Trésorier" and is filled in with his initials "H.N.G." in black ink in MS. These provisionals were in use about 6 weeks and of course are rare. I cannot ascertain how many provisionals were issued. The permanent issue provided for use consists of seven values and are nicely engraved by Messrs. Wyon & Co. The designs of the four lowest values are illustrated herewith (Figs 2-5). The £1 and £2 stamps are larger in size than the other values. They are printed on thin white wove paper and perf. 14½.

Fig. 1

Fig. 2

Fig. 3

Fig. 4

Fig. 5

1/-, lake. Jersey Cow.
2/-, dark green. Victoria College.
2/6, purple. Mount Orgeuil Castle.
5/-, black. Arms of Jersey.
10/-, blue. Harbour.
£1, sepia. Battle of Jersey.
£2, grey. Corbière Light House.

The stamps are certainly interesting and a full set would no doubt be a good addition to one's collection, but it will be probably some years before the high values at any rate become common, if at all.

I append the " Règlement " referred to above.

Règlement déterminant le mode de perception des Honoraires attachés à la charge du Bailli.

Aux Etats de l'Ile de Jersey.

L'An 1900, le 10e jour d'Avril.

VU l'Article 3 de la Loi touchant la rétribution de la charge du Bailli par traitement fixe, passée par les Etats le 19e jour de Décembre 1898 et confirmée par Ordre de Sa Très Excellente Majesté en Conseil en date de l'an 1899, le 7e jour de Mars, qui confère aux Etats le pouvoir d'établir, rappeler ou modifier, de temps à autre, des Règlements permanents pour déterminer le mode de perception des Honoraires attachés à la dite charge, et pour en régler le tarif ;

LES ETATS ont adopté le Règlement suivant et ont réglé le tarif qui sera et demeurera substitué á celui contenu dans l'Ordre de Sa Majesté en Conseil en date du 19e jour de Mai 1885, touchant les dits honoraires.

ARTICLE 1.

Tous honoraires attachés à la charge du Bailli s' acquitteront dorénavant au moyen de timbres adhésifs de la valeur de'Un chelin—Deux chelins six pennys—Cinq chelins—et Dix chelins—respectivement, et de telle autre valeur qui sera trouvée utile par le Comité de Finances.

ARTICLE 2.

Ces timbres seront émis par le Trésorier des Etats, sous la direction et le contrôle du Comité des Finances, et seront apposés à tout document y assujetti avant présentation ou délivrance, selon le cas, d'après le Tarif ci-dessous.

ARTICLE 3.

Tout timbre mis en usage sera annulé et oblitéré à la diligence du fonctionnaire préposé à la réception ou à la délivrance du document.

ARTICLE 4.

Dans le cas où un document timbré ne serait pas utilisé, l'ayant droit pourra se faire rembourser par le Trésorier des Etats contre livraison du document la valeur du ou des timbres y apposés. Néanmoins, en ce qui concerne le Billetier, il ne pourra recouvrer que la somme de Trois chelins par billet cassé, quelle que soit la valeur du ou des timbres y apposés.

ARTICLE 5.

Quiconque contrefera un timbre émis en vertu du présent Réglement ou fera sciemment usage d'un timbre contrefait, sera passible des peines du faux.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

BY WALTER MORLEY.

(*Continued from page 58.*)

IT will be seen from type 59a to 59g, illustrated last month that the crown and cross is at various distances from the band containing word "FOUR". There are several varieties of crosses at top of the crown varying from very small to large, and some of these have a stop at left or right (or both) of the cross. The pearls round the crown are solid on some and open on others, and one copy appears to have a lion surmounting the crown. Owing to many of the copies being heavily and roughly printed it requires an immense number of copies to select representative types from, but I am of opinion that this type consists of two plates (50 dies).

TYPE 60.

1832.

Type 60

4d., red. With die letter A and numbers 1 to 102 in the space between crown and the band containing word "FOUR" and words "Discount £20 per cent" at sides. This type is similar to the Type 59, but the dies are more uniform and the cross at top of crown is small on all the dies. I have seen copies of all the dies A1 to A102 with exception of numbers 3, 33, 49, 54, 58, 62, 81, 83, 86, 87, 88, 93, 94, 95, 96, 97, 99, 100. Others may exist over 102 and it is not known if the number of dies to a plate is still the same on this series.

TYPE 61.

Type 61.

4d., red. Dies lettered B and numbers 1 to 11 and "Discount £4 per cent." at sides.

This is rather a scarce variety (rate of discount altered) and I have only seen the following dies—B3, B4, B5, B6, and B11.

TYPE 62.

4d., red. Small size, without die numbers, and without discount at sides. There is probably a plate of this stamp of which each die would vary, as somewhat similar distinctive marks are to be found as on type 59. Apparently

Type 62

a different method of printing the stamps comes in use with this series, the impression shewing the embossing of the stamping at back, and I have a pair in which one is impressed in "albino", a distance of 32 mms. apart (probably the impression of the next paper being stamped having impressed through).

This concludes the lists of all the values, prior to the reduction of the duty to 1d. in September 1836. From that time all papers stamped were required to have the name of the paper inserted and stamped as part of the die. I have been considerably assisted in my study of this series, by the kindness of Mr. Fulcher in copying records of registration of the dies and names of papers stamped, during the course of his searching the records and examining proof sheets of British revenue stamps at Somerset House by permission of the Board of Inland Revenue.

Type 63.

1d., red. September 1836.

The reduction of the duty from 4d., to 1d. was also marked by another alteration, requiring the newspapers stamped, to bear on the die, the name of the paper. The stamps were now impressed from single dies, and pending the preparation of the special dies, a provisional series was in use from Sept. to December 1836, bearing die letter A and numbered 1 to 28, with the word "NEWS" at left and "PAPER" at right of the die. I have seen a copy of *Die A13* on the "*Bucks Herald*" for 17th September, 1836, and *Die A1* on the same paper for 22nd October, 1836.

Type 63

Type 64.

1d., red. Newspaper Dies

Type 64.

This series of dies was prepared with the word "NEWSPAPER" at right hand side, with space at left side for inserting of the names of the paper, for which separate dies were made. Mr. Fulcher has obtained a partial list of these dies as well as a list of the names of Newspaper dies prepared during 1842-50 with dates of registration &c. I am listing those die numbers of which record was found by Mr. Fulcher—his list of the 1d., begins at die A255, after this I shall give a list of the names of Newspapers, and the various dies I have found so far used for each paper.

Dies.	Registered.	Dies.	Registered.
A 255	10th April, 1842.	A 267	10th April, 1842.
A 256	,,	A 268	,,
A 257	,,	A 269	,,
A 258	,,	A 270	,,
A 259	,,	A 271	,,
A 260	,,	A 272	,,
A 261	,,	A 273	,,
A 262	,,	A 274	,,
A 263	,,	A 275	,,
A 264	,,	A 276	,,
A 265	,,	A 277	,,
A 266	,,	A 278	,,

(*To be continued.*)

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EDITORIAL.

WHILE penning the remarks last month with reference to the Hat Tax Stamps of Great Britain we were unaware of the existence of a different type of stamp from the large size proofs to which we alluded. Mr. Morley, however, possesses a specimen of a 6d, stamp for hats of value 7/- and above 4/- which has undoubtedly been used as an adhesive. It is of a similar design to the Hair Powder or Medicine Labels of the period, closely resembling the Glove Tax stamp which we described in detail in the January number. It is printed in black on thin laid paper and bears the Die no. 46. Mr. Morley has also seen another value viz, 2/- in greenish blue, Die 14, and thinks this type represents the first issue. Possibly the small and large stamps may have been in use simultaneously the former as adhesives and the latter for stamping the lining of hats as we described last month. These old revenue stamps of this country are of considerable interest but we fear their scarcity will be a bar to our ever learning much about them. Packets of Hair Powder or Patent Medicines or even pairs of Gloves and cheap Hats are hardly likely to be handed down as heirlooms or museum specimens by the people of the end of the last century but one. If indeed a gorgeous Hat like the one we attempted to describe last month does survive in the struggle for existence we can hardly expect to find a cheap label stuck inside. Such luxury must have a stamp on the lining.

* * * * *

In June last we referred to the prospect of an issue of fiscal stamps for the island of Guernsey but we little suspected that the sister island of Jersey was already in possession of a set which has been in use for some two or three years. To Mr. Thomson belongs the credit of the discovery and he has moreover succeeded in giving a very complete history of the stamps as will be seen from his article at the commencement of this number. The stamps themselves provide a series of local pictures and are handsome enough to raise a suspicion of having been made for sale to collectors chiefly were it not that the fact they have remained unknown to the collecting world for a couple of years sufficiently refutes such a charge. At present fiscal collectors are at least free from the "made for collectors" stamps though perhaps the rapid increase of their ranks may not allow this boast for very long.

* * * * *

It now remains for Mr. Thomson or somebody else to pursue his researches a point further and discover what is going on in Guernsey in the fiscal line In fact it would seem that there is a wide field for discovery in the domain of British Municipal stamps. Those that are known, as Northamptonshire, Gloucestershire. Southampton County and Town, Isle of Ely, etc., seem most arbitrary in their geographical distribution and if these places have Judicial stamps why should not others of equal if not greater importance?

* * * * *

We have received a little publication which should prove of great value to all collectors of Letter Fee Stamps. We refer to *Ewen's Priced Catalogue of the Railway Letter Stamps of the United Kingdom, 1891-1903.* The following extracts from the Preface will doubtless interest our readers "Every stamp, with the sole "exception of those of which no copies are "known, has been given a valuation both in the "used and in the unused state"— It will "perhaps surprise collectors who have not "hitherto taken any interest in Railway Letter "Stamps to known that of the 570 varieties "described in this Catalogue, no fewer than 29 "are completely unknown and something like "100 others are in unused condition as rare or "rarer than the two famous "Post Office" "Mauritus Stamps of which a pair are reported "to have been recently sold for £2600. In the "system of valuation adopted for this Catalogue "I have taken £25 as about the maximum value "at the present day of the rarest Railway "Letter Stamp, but in two instances . . . . I "have ventured as high as £75 and £50.

* * * * *

The new postage stamps for Canada possess a unique interest for collectors in several ways. They were designed by H.R.H. the Prince of Wales, although this statement must be qualified by the fact that the design has, for some unknown reason, been altered in detail—by no means for the better—by the Canadian authorities. The portrait of His Majesty which they bear, being taken specially for the purpose far surpasses any that has yet appeared on a stamp and finally the die was engraved by Messrs Perkins Bacon and Co. the designers of all the beautiful old Colonials. As far as we know these are the first designed by the firm for many years past. We hope that the new stamps for this country, which are now generally supposed to be in contemplation, will be as effective as these new Canadians.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 62.*)

The London and South Western Railway.

Issue II. Rect. 44 x 24 mm. Value in centre, in horseshoe inscribed "at owners risk." Title above, and "parcel post label" below horseshoe. Plain background, with ornamentation in each corner of stamp.

(a) No Controls.

3d., lilac (shades) on grey to white paper. perf. 10.

4d., lilac (shades) on grey to white paper. perf. 9½, 10, 11.

6d., lilac (shades) on grey to white paper. perf. 10, 11½.

9d., lilac (shades) on grey to white paper. perf. 9½, 10.

(b) With small controls.

6d., lilac, perf. 10½.

Issue IIa. Modified type, corner ornaments slightly smaller, and a small dot added outside each corner of central design.

6d., lilac, small controls. Perf. 11½.

Issue III. Design as in issue II, but lower inscription "Newspaper label;" and the words "one", "two", "three", and "four" are usually added at bottom to denote the number of newspapers.

(a) No controls. On blue, grey, or white paper.

½d., (one), lilac (many shades), imperf.: p. 10, 12, 12½.

1d., (two), lilac (many shades), imperf.: p. 10.

1½d., (three), lilac (many shades), imperf.

2d., (four), lilac (many shades), p. 10, 11½.

3d., (four), lilac, perf. 11½.

(b) With small controls; several series have been printed of most values; the earliest with plain controls, and subsequent ones with series numbers $\frac{s}{2}$, $\frac{s}{3}$, and onwards, which are expressed as a fraction before the control. On white paper.

½d., (one), lilac (many shades), perf. 10½, controls plain.

1d., (two), lilac (many shades), perf. 10, 11, controls plain and $\frac{s}{3}$.

2d., (four), lilac (many shades), p. 10½, 11, controls plain and $\frac{s}{4}$.

3d., (four), lilac, perf. 10½, controls plain.

4d., lilac, perf. 10½, controls plain.

6d., lilac, perf. 10½, controls plain.

Issue IIIa. Modified type, as in issue IIa.

(c) With controls and series number, but without contract numbers.

1d., (two), lilac (shades), $\frac{s}{5}$.

2d., (four), lilac (shades), perf. 11, 11½, $\frac{s}{5}$, $\frac{s}{6}$.

3d., (four), lilac (shades), perf. 11½, $\frac{s}{4}$.

(d) With contract number (626) inserted in lilac at N. E. corner of stamps. All printed in many shades of lilac on white paper.

½d., (one), perf 10, control series $\frac{s}{3}$, $\frac{s}{4}$.

1d., (two), perf. 10, 10½, 11½, control series $\frac{s}{7}$ to $\frac{s}{27}$.

2d., perf. 10, 11½, control series $\frac{s}{8}$ to $\frac{s}{23}$.

3d., perf. 10, 11½, control series $\frac{s}{4}$ to $\frac{s}{21}$.

4d., perf. 10, 11, control series plain and $\frac{s}{2}$.

6d., perf. 10½, 11½, control series plain and $\frac{s}{2}$.

Imperforate proofs of the ½d., 1d., 2d., 3d., 4d., and 6d., are known in red lilac, with contract number but no controls.

The stamps of this last series are the only ones now current on the line. It will be seen that there are many gaps in my list of series numbers, so that very possibly other varieties exist of some values. Also that the alterations in the type of certain other values, such as the 3d., 4d., and 6d., were made in the middle of a series, the numbering of which was not thereby interrupted. The latest impressions are in a much redder shade than any of the earlier ones.

Letter Fee Stamps.

Up to date, 39 issues of Letter Fee stamps have been made. They are printed by Messrs. Waterlow in their ordinary type. Five transfers have been employed, and each issue, consisting of about 3000 stamps, can be identified. To describe these at any length, however, would be encroaching too much on Mr. Ewen's excellent work on the subject, and I merely give a list of the main subdivisions of perforation and shade as a general guide to collectors of these very interesting stamps.

1. Perf. 11¼ to 12, green, bright green, pale green. Issues 1, 3, 4, 7, 8, 15, 19
   Perf. 11¼ to 12, dark green, deep green. Issues 2, 5, 6, 9.
   Perf. 11¼ to 12, yellowish green. Issues 10, 17, 18.
2. Perf. 14½, (very rare). Issues 11, 12, 13, 14.
3. Perf. 10, green, bright green. Issues 16, 20, 27, 31, 37, 39.
   Perf. 10, bluish or emerald green. Issues 22, 23, 25, 26, 29.
   Perf. 10, dark green. Issues 24, 28, 35.
   Perf. 10, yellowish green. Issues 34, 36, 38.
4. Perf. 11, green. Issues 30, 32, and part 34.
   Perf. 11, emerald. Issues 33.
5. Perf 10x11. A few copies with compound perforation were issued about May 1902 aspartof the 34th issue. They should become extremely rare.

Victoria. *Railway Stamps.* Mr. Langlois, notifies that he possesses a copy of the 1/6, *green on yellow*, of the 2nd issue (1877), the lower half only. It bears control number in red.

THE FISCAL PHILATELIC SOCIETY.

THE Annual General Meeting of the Society will be held on Thursday, October 1st 1903, at 6.30 p.m., at 65 Bishopsgate Street without, London E. C.

Business—to elect officers; discuss programme for ensuing season,—and any other matters that may be brought forward.

All members are requested to attend if possible; those unable to do so would oblige by sending nominations for officers, suggestions, &c.

Applications are desired for the posts of Home and Continental Secretaries and Exchange Superintendents.

The Annual subscription (5/-) is now due (vide Rules 4 & 5) and should be sent without delay to Hon. Sec. and Treasurer:—A. B. Kay, 2, Haarlem Mansions, West Kensington, W.

TELEGRAPH CHRONICLE.

Ceylon. Mr. A. E. Lawrence notifies some unrecorded dates of the "provisional" issue.

20c., green 1-12-98, 1-12-01.
60c., brown 1-12-98.
80c., bronze-green 1-7-98, 1-12-02.

Guatemala. Of Type 181 in our publisher's catalogue we have

50c., black on red-brown, *red* sur.

The discovery of this stamp is due to Mr. G. W. Pepper.

United States. *Western Union Telegraph Co.* Mr. John A. Klemann has discovered a scarce type of the 1902 Western Union telegraph Stamp, and has taken pains to find out all about the issue, which, it appears, is quite small. Our readers are all familiar with this type, which bears the name of the company above "Frank No." and number in centre, with *fac-simile* of President's Signature below. The new discovery has the name of R. C. Clewry in place of Thos. T. Eckert, who he succeeded during the year. So far as we are able to find out, this is the first time two names have been used on one year's stamps. The first Western Union frank was issued in 1871 (undated) and bore the name of William Orton, President, and retained his name on the stamps until 1878. In 1875 the date was placed at each side. Norwin Green signed as president in 1879, continuing in office until 1893. The following year we find the name of Thos. T. Eckert, which remained from 1893 to 1902, he was succeeded by Mr R C. Clewry in 1902, who issued stamps bearing his own name, thus giving us a double issue in that year. The stamps of 1903 bear the name of Mr. Clewry.—*Metropolitan Philatelist.*

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Alsace-Lorraine. 1900. Herr Köhler has shown us of the type illustrated.

5, 10, 20, 30, 40, 50, 60, 80 pf., vermilion and black
1, 1.50, 2, 3, 4, 5, 6, 7, 8, 9, 10 mark, pale blue and black

Bolivia. *Tobacos.* Mr. A. E. Lawrence submits a new issue somewhat similar in design to the one superseded. The stamp is wider and has a tobacco plant in centre. Perf. 12.

1 cent., purple

Buenos Ayres. (*Municipality*) Senor R. Masson sends particulars of two recent discoveries.

Derecho de Guia, 1880. A provisional stamp consisting of the inscription in three lines "MUNICIPALIDAD—DERECHO DE ESTAMPILLA PARA GUIAS—DIEZ PESOS M. C" in black on a large square of white paper, and surcharged in red with the seal of the Municipality bearing the date 1880. It appears that the stamp No. 120 of our Supplement Catalogue was in use for this duty at the time and this provisional was created to supply a temporary dearth of the necessary stamp.

Derecho de Guia, 1897. The sheets of the early printings of the $0,15 contained a stamp, the first on the third row, lettered in error $15. The error was soon detected and corrected, so that only a very few copies exist.

$15, slate (POR UN ANIMAL VACUNO, &c.)

Cuba. *Facturas Segundas de Exportacion.* Mr. A. W. Castellanos sends us a sheet of the 5c., lilac chronicled in March last. It appears that the third stamp on the fourth row and the first stamp of the fifth row have no accent over the "o" of "Exportación." The sheet contains 25 stamps in five rows of five. The following stamps come from the some gentleman:—

Trasportes, 1892-93. An uncatalogued, provisional, being the 5 pesos, pink; *Pagos al Estado* of 1892-93, surcharged vertically upwards in 4 lines in blue ink "Banco Espanol de la I. de C.— HABILITADO PARA—TRASPORTES—BIENIO DE 1892 y 93."

Havana. The Cuba Sello stamp of 1884-85, 37½ c. d. peso, pink with an overprint in an oblong octagon in blue "ADUANA DE LA HABANA —NEGOCIADO DE CABOTAGE" over two stamps and various Trasportes stamps viz.: the 1c. d. p., 50c. d. p., 1 peso and 5 pesos, of 1892-93 with a blue overprint in single lined rectangle in four lines ADUANA DE LA HABANA—(various dates '93 and '94)—CONTADURIA. We doubt whether these overprints are really surcharges from their irregular positions and in the latter case by reason of the various dates in the centre of the overprint. The overprinted 50c. d. peso is however *dark blue* but in the Spanish Catalogue it appears as *bright rose.* Is the latter description an error?

Sello. 1898-99. (Type 98 in Spanish Catalogue).

50c. d. peso, blue-green

Cordoba. *Prov. Argent. Repub.* Mr. Herman Stein submits various novelties from this province.

(1) Provisionals, surcharged on Type. 99, similar to these already catalogued in our Supplement Catalogue
10c., on 19c., brown (violet sur.)
20c., on 2c., green (litho.) (red sur.)
30c., " " " "

(2) Further values of the series, Type 100
5c., green
10c., pale blue
20c., blue
4p., orange

(3) A value of an issue for *1902*. Dated. Arms in rounded rect. in centre. "RENTA PROVINCIAL" on straight label across stamp above Arms and value below, with figures of value in circles on either side. Control in black on blank label at base Perf. 11½.
10c., milky green

(4) *Ganados*. 1902. Narrow rect., with Arms in double lined circle, lettered "RENTA PROVINCIAL DE CORDOBA—1902" in centre. "A GANADOS" on straight label below and control in black on blank lined label above. Perf. 11½. This is probably the right half of a double stamp judging by the inscription "*a* Ganados."
10 cents., slate blue

(5) *Guias*. Date? Arms in double lined circle lettered as last but without date, the lower part of the circle being broken by a straight label bearing the words "DE GUIAS" and value below. Black control on blank label above. Perf. 11½ except 5c. and 3p. which are p. 12½. These are evidently the right halves of double stamps, the left one of which probably bears the word "CONTROL" in place of "DE GUIAS"

5c., pale blue	1 peso, red
10c., pink	1p. 25c., violet
25c., bright green	3p., brown
50c., brown	5p., dark green

1902. Two values of similar design to the "*Ganados*" stamp but lettered "CONTROL DE" and the value below, the Arms in circle being at the top of the stamp. Also black controls on blank lined label at base of stamp. Perf 11½. Probably the left halves of stamps for "Guias."

20c., pale brown	2p., grey
30c., red	3p., magenta
60c., green	4p., maroon
90c., dark grey green	5p., blue-green
1p., carmine	6p., dull blue
1p. 50c., yellow green	10p., brown

Guatemala. 1883-84. Mr. A. E. Lawrence has discovered another error in the 20c. of this issue, reading "TIMRRE" instead of "TIMBRE."

Hesse. Messrs Köhler and Lawrence inform us that the date on the lower label of the current Stempelmarke has been changed from 18... to 19...

Hong Kong. Messrs. Graça and Co. write "On and after the 1st May 1903 the over-"embossing process is authorized for all docu-"ments chargeable with stamp duty and the "following method shall be adopted in over-"embossing stamps under the Rule, that is to "say: On the presentation at the Stamp office "of a document chargeable with stamp duty, "the Collector shall have affixed thereto an "adhesive stamp or stamps denoting the "amount of duty payable in respect of such "documents and shall then cause a stamp or "stamps, denoting the date of stamping, to be "embossed on the document in such a way "that the impression of such embossing stamp "or stamps falls partly upon such adhesive "stamp or stamps and that such adhesive "stamp or stamps is or are cancelled by such "embossment.

"The adhesive stamps to be used shall be of "the following values:—

1c., olive and violet
2 ,, red-brown and black
3 ,, violet and green
5 ,, dark blue and black
10 ,, brown and black
15 ,, green and violet
20 ,, brown and violet
25 ,, dark green and light green
30 ,, indigo and violet
50 ,, yellow and green
75 ,, brown and green
$1, rose and black
$1.50, olive and green
$2, violet and black
$3, green and sea green
$4, blue and black
$5, brown and violet
$6, blue and green
$10, rose and violet
$20, black and violet
$25, violet and black
$40, orange and green
$50, red-brown & black on yellow paper
$100, red on rose paper
$200, blue and black on blue paper

The second colour is the medallion and King's head.

Italy. *Marca da Bollo. 1868.* We have found the 0,15 c on 45c., brown with the figure "1" in the surcharge *inverted*.

Mexico. *Documentos, 1883-84.* Mr. Herman Stein possesses the undermentioned value.
25 pesos, dark green and chocolate

Documentos, 1892-93. Mr. G. W. Pepper submits the 50c. cut in half horizontally and the upper portion used on a portion of the original document. It bears the overprint "Oaxaca."

Documentos, 1903-04. Eagle in centre. Label above with "Documentos", name and date, value below. Printed in first colour on a background of the second. Perf. 12.
1 cent., carmine and green
2 ,, black and orange
5 ,, blue and pink

Renta Interior, 1903-04. Head of Liberty to left in oval, with figure of value above. Talon below bearing value Perf. 12.
1 cent., ultramarine
2 ,, orange

Besides the above mentioned stamps Mr. G W. Pepper sends two values of another series to which we cannot as yet give a name. The stamps bear a cap of Liberty and rays with branches in a hexagon, while a scroll across the lower part of the hexagon bears the inscription "1903—FEDERAL—1904". On the portion of the hexagon below the scroll the letter "M" with a small "o" above it. The value is at the top of the stamp and forms the chief feature of a talon at the base. Imperf.
1 cent., ultramarine
5 ,, brown

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. IV. OCTOBER, 1903. No. 10.

The Fiscals of Swazieland.

By A. B. Kay.

At the April meeting this year, of the Fiscal Philatelic Society I showed a couple of stamps of the type here illustrated, that had come into my hands among a mixed lot of African fiscals. Their crudeness and apparent strangeness of the inscription caused doubts to be cast as to whether they were really fiscal stamps, and it was decided not to catalogue them as such until further evidence as to their status was forthcoming.

Recently, however, I have been fortunate in obtaining other varieties and some information respecting them, although hardly so full as might be wished.

A slight sketch of the history of Swazieland is here almost necessary. It was recognised as an independent state by Britain and the Transvaal in 1884, but the white settlers, numbering nearly a thousand, found it necessary to constitute a Governing Authority, and in 1890 the Swazieland Government Committee was formed, of equal numbers of British and Boer representatives, viz: Col. Martin, Mr. D. J. Esselen, Mr. Theophilus Shenstone (Resident Adviser) and Mr. J. Zulch de Villiers (Govt. Secretary). This continued until 1895 when the state became a dependency of the Transvaal, and now forms part of the British dominions.

My knowledge of the stamps is best given by quoting the words of my correspondent:

> "From 1890-1895 when the Swaizeland Government was in the hands of "the Swazieland Government Committee, I was an attorney in Bremersdorp "(the capital), and I used these stamps for transfers of property, Court "documents, &c. As I used them daily to the amount of several pounds, "I bought now and then say £30 worth from the distributor of stamps. When "the Swazieland administration went over to the Transvaal Government by "Convention in 1895, I was just too late to hand these stamps in for money— "they had no funds. In an unused condition these stamps must be extremely "rare, and even used there are but a few in circulation."

The stamps are impressed by rubber stamp in violet ink on rather thin wove paper, the values being inserted by a separate operation, consequently the position

of the figures vary, and in one case have been found inverted. The perforation gauges 12, smooth white gum, and the size is about 43 mm. square.

The values as yet seen are as follows :

1/-, 2/-, 4/-, 5/-, 6/-, on pale straw paper.
1/-, 5/-, 7/-, 10/-, on rose paper.
2/- (value inverted), 10/-, on greenish-blue paper.

Most probably all values exist on the various papers for I learn that a supply of about one to two hundred of each value was printed off, as required, on whichever coloured paper came to hand, consequently the different colours were in use at the same time. The stamps were used for all revenue purposes of the country.

Jersey Fiscals.

By D. Thomson.

(*Continued from page 67.*)

TARIF.

HONORAIRES JUDICIAIRES.

Documents Soumis Au Timbre Avant Présentation.

Pour Causes à la Table :—

	£	s.	d.
1.—Tout Billet où la somme rèclamée n'excède pas £50 sterling ...	0	2	6
2.—Tout Billet où la somme réclamée excède £50 sterling, et ne dépasse pas £200 sterling	0	5	0
3.—Tout Billet où la somme réclamée excède £200 sterling, et ne dépasse pas £500 sterling	0	10	0
4.—Tout Billet où la somme réclamée excède £500 sterling ...	1	0	0
5.—Tout Billet à Héritage	0	10	0
6.—Tout Billet non prévu ci-dessus	0	10	0

Nota.—Dans le cas de reconnaissances, la somme qu'on demande de reconnaître en Justice réglera le paiement des honoraires dans les proportions cidessus.

Pour Causes au Grefte :—

7.—Tout Billet où la somme réclamée, ou qu'on demande de reconnaître, est inférieure à £50 sterling	0	5	0
8.—Tout Billet de £50 sterling, et inférieure à £200 sterling ...	0	7	6
9.—Tout Billet de £200 sterling, et inférieure à £500 sterling ...	0	12	6
10.—Tout Billet de £500 sterling ou en dessus	1	2	6
11.—Tout Billet dans un Désastre, autre qu'en confirmation d'arrêt ...	0	2	6
12.—Tout Billet en confirmation d'arrêt dans un Désastre ...	0	5	0
13.—Tout Billet au Greffe, non visé ci-dessus	0	7	6

En sus des Honoraires ci-dessus, il sera imposé :—

14.—Pour tout Billet en confirmation d'arrêt ou saisie (Désastres exceptés)	0	5	0
15.—Pour tout Billet en Amirauté ou en Brièveté	0	5	0
16.—Pour tout Billet en confirmation de Teneure ou d'enregistrement de Rapport dans une Liquidation	0	5	0
17.—Pour tout Billet en Appel	0	10	0
18.—Pour toute Demande ou Déclaration à la Cour Royale ...	0	5	0

19.—Pour tout Contrat de transfert de biens-fonds, de vente, d'assignation, d'échange ou de remboursement de rente, de création ou de remboursement d'hypothèque, par £100 sterling ou fraction de £100 sterling du prix de l'immeuble transféré, assigne ou remboursé 0 2 0

Sont exceptés, toutefois, les Contrats visés par l'Article 37 de la Loi sur la Propriété Foncière.

20.—Pour tout Contrat de Partage d'Héritages,—par £100 sterling ou fraction de £100 sterling de valeur nette des héritages partagés ... 0 2 0

21.—Pour tout Contrat non visé ci-dessus 0 5 0

22.—Pour toute Procuration, Lettre de Tutelle, d' Enâgement, d'Administratelle ou de Curatelle 0 2 6

Les susdites charges sont pour les jours fixés par la coutume pour la passation publique des Contrats, mais

23.—Lorsqu'un Contrat, Procuration, Tutelle, Enâgement, Administratelle ou Curatelle sera passé dans le particulier ou en dehors de la passation publique des Contrats, il sera payé extra 0 5 0

(*Le Tarif ne pourra excéder dix chelins pour la Signature du Bailli à une copie de Contrat*).

Dans les susdites charges le scellage est inclus.

24.—Lorsque le Sceau sera apposé en dehors du jour fixé à cet effet ... 0 5 0

25.—Pour l'apposition du Sceau à une liasse d'Appel au Conseil (*Transcript Record*) 1 0 0

26.—Pour la Signature du Bailli à un Ordre Provisoire 0 2 6

27.—Pour sa Signature à un Ordre de Justice pour nommer un Tuteur, un Administrateur ou un Curateur 0 2 6

28.—Pour sa Signature à tout autre Ordre ou Bref de Justice ... 0 5 0

29.—Pour sa Signature à un Ordre pour une Levée de Corps ... 0 2 0

Ce pui sera imprimé, publié et affiché.

ERNEST LE SUEUR, *Greffier.*

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 68.*)

List of die nos. of the 1d., with dates of Registration.

DIES.	REGISTERED.	DIES.	REGISTERED.	DIES.	REGISTERED.
A 279	10. iv. '42.	A 291		A 303	
A 280	,,	A 292	7. ii. '43.	A 304	7. ii. '43.
A 281	,,	A 293	,,	A 305	,,
A 282	,,	A 294	,,	A 306	,,
A 283	,,	A 295	,,	A 307	,,
A 284	,,	A 296	,,	A 308	,,
A 285	28. v. '42.	A 297		A 309	
A 286	,,	A 298	7. ii. '43.	A 310	7. ii. '43.
A 287	,,	A 299	,,	A 311	,,
A 288	,,	A 300	,,	A 312	,,
A 289	,,	A 301	,,	A 313	,,
A 290	,,	A 302	,,	A 314	,,

DIES.	REGISTERED.	DIES.	REGISTERED.	DIES.	REGISTERED.
A 315		A 369	18. iv. '45.	A 423	19. ii. '46.
A 316	7. ii. '43.	A 370	,,	A 424	,,
A 317	,,	A 371	,,	A 425	,,
A 318	,,	A 372	,,	A 426	,,
A 319	,,	A 373	,,	A 427	,,
A 320	,,	A 374	,,	A 428	23. v. '46.*
A 321	28. iii. '44.	A 375	,,	A 429	,,
A 322	,,	A 376	,,	A 430	,,
A 323	,,	A 377	,,	A 431	,,
A 324	,,	A 378	,,	A 432	,,
A 325	,,	A 379	,,	A 433	,,
A 326	,,	A 380	,,	A 434	,,
A 327	,,	A 381	,,	A 435	,,
A 328	,,	A 382	,,	A 436	29. viii. '46.**
A 329	,,	A 383	,,	A 437	,,
A 330	,,	A 384	,,	A 438	,,
A 331	,,	A 385	,,	A 439	,,
A 332	,,	A 386	,,	A 440	,,
A 333	,,	A 387	23. iv. '45.*	A 441	29. xii. '46.
A 334	,,	A 388	,,	A 442	,,
A 335	,,	A 389	,,	A 443	,,
A 336	,,	A 390	,,	A 444	,,
A 337	,,	A 391	,,	A 445	,,
A 338	,,	A 392	,,	A 446	,,
A 339	,,	A 393	19. ii. '46.	A 447	,,
A 340	,,	A 394	,,	A 448	,,
A 341	,,	A 395	,,	A 449	,,
A 342	,,	A 396	,,	A 450	,,
A 343	,,	A 397	,,	A 451	,,
A 344	,,	A 398	,,	A 452	,,
A 345	,,	A 399	,,	A 453	,,
A 346	,,	A 400	,,	A 454	,,
A 347	,,	A 401	,,	A 455	,,
A 348	,,	A 402	,,	A 456	,,
A 349	,,	A 403	,,	A 457	,,
A 350	,,	A 404	,,	A 458	,,
A 351	,,	A 405	,,	A 459	,,
A 352	,,	A 406	,,	A 460	,,
A 353	,,	A 407	,,	A 461	,,
A 354	,,	A 408	,,	A 462	,,
A 355	,,	A 409	,,	A 463	,,
A 356	,,	A 410	,,	A 464	,,
A 357	18. iv. '45.	A 411	,,	A 465	,,
A 358	,,	A 412	,,	A 466	,,
A 359	,,	A 413	,,	A 467	,,
A 360	,,	A 414	,,	A 468	,,
A 361	,,	A 415	,,	A 469	,,
A 362	,,	A 416	,,	A 470	,,
A 363	,,	A 417	,,	A 471	,,
A 364	,,	A 418	,,	A 472	,,
A 365	,,	A 419	,,	A 473	,,
A 366	,,	A 420	,,	A 474	,,
A 367	,,	A 421	,,	A 475	,,
A 368	,,	A 422	,,	A 476	2. ix. '47.

* Dies A 387 to A 392 and Dies A 428 to A 435 sent to Manchester.
** Dies A 436 and A 437 cancelled 13/6/51.

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EDITORIAL.

THE sensation of the past few months—attracting attention even amongst the general public—has been the Official Stamp case recently concluded. The continued leakage of Official stamps at last caused the Government to take drastic steps to stop it, with a very effectual result, at least for the present. It is a very unpleasant business all round, not only for the persons concerned but for the British philatelic world in general Yet the evolution of the affair is simple enough. When the great officials of a Government office are known to take official stamps for the purpose of presentation to their stamp collecting friends naturally the smaller fry endeavour to obtain them likewise. At first some are allowed official permission to have specimens and then it gradually grows to substituting ordinary stamps for official ones without permission. This being no fraud but merely "a breach of confidence" the substituters expect that even if detected it will be condoned. Finally, since there are people willing to pay heavily for specimens, some less scrupulous officials effect the substitution on an ever increasing scale and are tempted to sell their ill gotten gains, till at last the substitutions even are effected by tricks which if not absolutely fraudulent are so closely allied thereto as to be indistinguishable, such as substitution by pieces of mutilated "specimen" stamps for the coveted articles—a practice to which the two culprits pleaded guilty at the recent trial. Then comes the penalty and terribly severe it was in the present case.

It seems to us that the matter should not now be left by the Government with the result attained. Sooner or later the leakage will begin again and like disastrous results will arise therefrom unless some method is adopted to prevent it. There are in our opinion *only* two remedies (1) to stop overprinting stamps for Government departments (2) if overprinting is really necessary to sell such overprinted stamps to collectors at face value It has been widely suggested that if the stamps were perforated with initials nobody would collect them. We cannot, however, agree with this suggestion. If the stamps are perforated there are sure to be some individuals who would want them. There are collectors of the 1d. stamps perforated with firms' names of which we gave a lengthy list in recent numbers. Moreover, it is true that Messrs. Stanley Gibbons do not catalogue the stamp perforated with a crown and "B.T." used by the Board of Trade, yet they do catalogue and price a set of stamps for Luxemburg perforated with the word "Official" It appears therefore that the "perforated method" will be useless. We should much like to see all the official stamps abolished. They do not, to us at any rate, present any special interest and we could well spare them in view of the alarming quantity of new issues from all parts of the world If this is impossible, the sale of them, at face value, at Somerset House would at any rate legitimize the possession of these in mint state by collectors and would knock the bottom out of the tall prices which are paid for them.

* * * * *

If the authorities would go so far as to recognize philately by selling official stamps to collectors at face value we might perhaps venture to ask for a further boon on behalf of those interested in fiscal stamps. As far as we are aware Scotch and Irish fiscals cannot be purchased in London and there are various sets of English ones which the average collector does not know where to get. Could not all current fiscal stamps be sold at Somerset House? There are many who would appreciate this privilege.

* * * * *

In the Fiscal Philatelic Society's list of India two varieties of the provisional Foreign Bill, 12 as. on 12 rupees, 1901 issue, are catalogued, one with the word 2½ mm. from the bar through the value and the other with 4½ mm. between the two. Mr. Corfield sends us a photograph of similar variations in the 3as. on 8 rupees, in one case the distance between the word and the bar being 1½ mm. while in the other it is 2½ mm. This opens up the possibility of variations in the other values. Perhaps there was a London and a local print of the surcharge in every case.

* * * * *

We have been favoured by a correspondent with the information that Revenue stamps for Guernsey will be issued this month. Hitherto Guernsey has been exempt from Stamp Duty of any kind but a Stamp Duty Act has been recently passed and will come into force on the 29th inst. when the "Treasurer of the States" will issue stamps for the payment of the new duties.

* * * * *

Messrs. C. Nissen & Co., of 77 High Holborn, London, W.C., inform us of their intention to publish in November, the first issue of a new yearly publication for Philatelists, to be known as "*The Stamp Collectors' Annual.*" This new "Annual" will strive to become the "Whitaker" or the "Hazell" of our hobby. The price will be 1/-.

NOTES ON SOME

LETTER FEE STAMPS

OF THE

NORTH OF IRELAND.

BY "K".

I WONDER whether any reader of this journal has devoted a little spare time to one of the most difficult, and therefore fascinating, tasks, of the many that are offered to the collector of Railway Letter Stamps, to wit, the unravelling of the mysteries surrounding the early issues of the four Irish railway companies whose stamps are printed by the Belfast firm of Carswell and Sons; namely, the Belfast and Northern Counties, the Belfast and Co. Down, the Ballycastle, and the Sligo, Leitrim and Northern Counties Railway. Reference to Mr. Ewen's invaluable work on the subject will show that of the issues made by the B. and N. C. Railway, the first 10 are not clearly identified. The same may be said of the 6 earliest issues of the B. & C. B Railway: and Mr. Ewen makes certain very reasonable conjectures as to the early Ballycastle issues, but they are upset by the official information in the appendix, which shows that there have been 11 issues, the first 6 being unknown! The uncertainty about the Sligo stamps is even greater, as it was not until many weeks after the publication of his work that Mr. Ewen gave in No. 112 of his *Weekly Stamp News* a semi-official list of issues, showing that there were certainly 2 printings that were yet undiscovered.

I have been studying these interesting stamps for some time past, and now, thanks to the kindness of Mr. Ewen, who has allowed me to examine his collection, and to 3 Irish collectors who have also placed their specimens at my disposal for the same purpose, I am enabled to publish some little information that is new to collectors.

For the information of the general reader, I will explain that all the stamps of the above four companies have been printed by Messrs. Carswell & Son, of Belfast, in sheets of 9 (3 rows of 3 stamps), in various colours more or less like green, on thin tough parchment-like paper, which is occasionally found watermarked with the manufacturer's name and date of manufacture. This date, and the occasional existence of date cancelled copies, or of unused specimens which are known to have been procured from stations at ascertained dates, provide the only means of classifying the various issues in their proper order, unless recourse is made to the successive transfers taken at various intervals from the original die, from which one or more different printings have been made before the introduction of a fresh transfer. If these transfers can be arranged in anything like their proper order, the various printings from each can be, at least, grouped together, and as it is practically certain that every transfer is destroyed when the next is introduced, a certain amount of order can be introduced in the arrangement of the issues. The dates on which each printing was ordered, and the distinguishing marks on each stamp on a sheet, in each transfer, as far as was then known, are given in Mr. Ewen's work of 1901, and much valuable information as to the method of lithography employed: I have not space to deal further with the latter subject, but the particulars of the two former will be published, for reference, in appendix form at the end of this article, and I hope that I have given enough explanation as to the different transfers, and to their sub-divisions into printings, (which usually coincide with the issues), to which reference must be made in any attempt to classify these puzzling stamps.

THE BELFAST AND NORTHERN COUNTIES RAILWAY.

This, the largest of the four Companies, has also made the greatest number of issues. Now, with Railway Letter Stamps, when an unusual number of unused specimens of one single early issue are forthcoming, to the exclusion of all others, it is usually safe to classify it as the first, as being generally distributed to all stations on the line, it would remain long on hand where there was little demand, while succeeding issues would only be made to stations where there was a proved demand, and would be quickly used up on letters and become rare in an unused condition. Such is the case with the line under notice. A comparatively large number of specimens are in the hands of collectors, printed in a very bright, clear, shade of yellow green. One sheet exists showing part of the watermark "J. WHATMAN. 1891," and the majority of existing copies are known to have been procured from Belfast station in 1892. In spite of theories to the contrary, it seems quite safe to allot pride of place to this printing. Now, if the 1st printing was exhausted at Belfast in 1892, it would have been replaced there by the 3rd printing of January 7th '92. I have seen seven unused specimens, 2 of which are known to have been bought from Belfast station in the summer of '93, and a used copy, apparently the same printing, dated 20/1/93. They are in a slightly duller, yellower shade than the 1st printing, and from a different transfer; at present I classify them as 3rd printing, from 3rd transfer. This transfer appears to have been used for 2 printings as specimens of another printing from it are known, heavily printed in yellowish olive green. This is the 7th print of Ewen's "History" and the earliest known dated copy is only 3rd January '96; but the fact of the transfer being the same gives me no option but to class them as the 4th printing (3rd transfer) of April 1893. The second printing is thus left vacant. Specimens are known, printed in a peculiar blotchy shade of bluish olive green, and not corresponding in marking with any other known transfer. The earliest cancelled copy is dated 20/3/94, so can not belong to the 5th printing of May '94, and if the 3rd and 4th can be allotted as I have placed them, I am forced to classify this as 2nd printing 2nd transfer. After the above, come a few specimens of extreme rarity; most are remarkable for the "B" of "Belfast" being properly shaped instead of being blotched at the foot like nearly all other specimens, and they therefore must be printed from a different transfer to any

of those mentioned There appear to have been two printings ; one is a shade so dark that it may almost be called "yellow-black-green ;" the other in a paler, bright green shade. The former, though of great rarity, is well known and is quite distinct from all other printings. It is given as the first issue in Mr. Morley's Catalogue, and, as the compiler of that work has a memory that rarely fails him when the date of his receipt of a specimen is in question, it would have very strong claims to, at least, an earlier place than I can give it, were it not that there is certainly not room for two printings off our transfer any where before the 5th and 6th and I therefore term the transfer the fourth and the dark and bright green printings 5th and 6th respectively. The next transfer, the fifth, was used for four or five printings. Nearly all types on the sheet have a coloured vertical scratch, across the bottom label to right of the word Railway ; and specimens showing this marking are to be found in dark grey, dark yellowish green, greenish drab aud apparently two shades of clear olive green. The drab stamps are identified as the 11th issue of Feb. 7th 1898, and one of the olive green printings is usually accepted as its immediate predecessor. To the other 3, clear greyish olive green, dark yellow green, and dark grey, I allot provisionally 7th, 8th, and 9th places. I must here point out, however, that it is perfectly possible that both the olive green printings are really only one, the 10th, in which case the 6th is probably, as Decima Moore used to sing in the Gondoliers, "divisible into two." The 11th issue closes the most interesting epoch of this Company's Letter stamps. With the 12th issue, a new transfer came into use, which, with one retouch after the 14th printing, has continued in use till the present day. In its original stage, every stamp on the sheet was remarkable for two small dots under the "I "and "G" of the word "Single," and in this state the transfer was used for three printings, the 12th, drab ; the 13th, dark grey ; and the 14th, yellow dark green. It was then retouched in various ways and the above mentioned dots removed from all except the last, or 9th, stamp on the sheet. The 15th printing was in very dark, or blue-black green ; the 16th, in greyish green, on thick paper with close clipped margins ; the 17th and 18th are in much the same shade of dark yellowish green and very hard to distinguish from one another ; while the 19th is in bright emerald, with clipped margins. I am not quite satisfied as to the existence of a 20th printing, but if so, it is at present almost indistinguishable from its immediate predecessor.

Belfast and County Down Railway.

My remarks about the 1st issue of the B. and N. Cos. Railway apply equally to this one. A sheet is known to exist, printed in bright yellow green, and watermarked "91 " There is little doubt that this is the first printing I have also seen a pair, printed in a slightly deeper shade, on thicker paper, and showing modified markings. These might represent a second printing, but it is quite possible that they are only early impressions from the 1st. As with the foregoing line, it seems probable that the demands of collectors exhausted the 1st issue at Belfast terminus about the end of 1892, and that this was replaced by the 3rd printing of May '92. I have two specimens which were bought at the same station in the summer of '93 are presumably part of this printing. They are dull yellow green in shade, and, in strange contrast to the B. and N. Cos. early stamps, appear to be still from the original transfer. This is the more remarkable, as the next three issues are all believed to be from different transfers. They are classified in Ewen's History as yellowish green, 2nd transfer, emerald, 3rd transfer ; & deep green, 4th transfer respectively, and at present there is no ground for altering this arrangement. The 5th transfer was in use from "'95 to" '98, and fortunately complete sheets of the 10th printing, made from it in February 7th '98, has been preserved. They are greenish drab in colour, varying enormously in shade and density of printing. Sheets are known imperforate either vertically or horizontally, and a small remainder, with wide imperforate margins, appears to have been received from the printers to meet a hurried demand, and issued about Xmas 1902 Three earlier printings from the 5th transfer are known, and I adopt Mr. Ewen's classification, which is 7th issue, pale yellow green : 8th, greyish olive green ; and 9th, dark yellowish green. With the 6th transfer, a modified type was introduced, chiefly distinguishable through the thicker dash under the "d" of 2d. It has been in use since '98, and the printings from it are believed to be as follows ; 11th, dark grey : 12th, deep green (called by the printers, "Imperial" green) ; 13th, greyish green, on thick paper with clipped margins ; 14th, dark bluish green, brown gum : 15th, deep yellowish green : 16th, dark b uish green, blotchy brownish gum ; and 17th, pale emerald with clipped margins.

Sligo, Leitrim, and Northern Counties Railway.

Here again, few details are obtainable about the early stamps, even the date of issue of the 1st printing being unknown. It was probably in 1891, and is usually accepted to have been in dark yellow-green, with white gum. A specimen is known cancelled 3/93, and the right outline of all known copies is clear and unbroken. All other known examples of the early printings have the right outline clearly broken opposite the middle of the 5th bar in the right pillar, and are probably from the same, or 2nd, transfer. A specimen in bright yellow green is known, showing part of the watermark 1892, and may be the 2nd issue, which was made in that year. Other examples are known, in two shades of olive green ; some, rather heavily printed, resemble in shade the 4th issue of the B. and N. Cos. Railway, and may be the 3rd, issue of the Sligo line, which was printed at the same time. Others, more clearly printed in a paler shade, are propably the 4th issue ; part of a sheet is known, imperforate horizontally. The 3rd transfer, used for the 5th printing of 1896, is well known. The right outline is unbroken in all types but No. 8, and the 3rd stamp is the variety without stop after "Sligo." The colour is greenish drab ; sheets are known showing watermark 1895, and are either perf. or imperf. on the right side.

(To be continued.)

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

British East Africa. *Judicial Fee.* Our publisher submits the current postage stamp, 5 rupees, brown, surcharged "JUDICIAL FEE", in sans serif caps, 3 mm. high, in two lines in red.

Great Britain. *Ireland, Petty Sessions.* We have discovered the 6d., green, Queen's head stamp, perf. 14, *without watermark.*

India. Mr. H. J. Spencer and others send us copies of the new 1 anna Revenue stamp, with King's Head. It is similar in design to the stamp it supersedes.

1 anna, lilac on tinted paper, wmk. Crown, perf. 14.

Jamaica. *Judicial.* Mr. Kay has shown us the 3d. and 6d. postage stamps with this surcharge and informs us that all values up to 5/- are in use. We chronicled the 1/- last October.

La Rioja. (*Prov. Argent. Repub.*) A new issue has appeared here. Mr. Herman Stein sends us a stamp of a type recalling Type 124 in our Supplement Catalogue with modified detail. Perf. 12.

20 cents., slate.

Minas Geraes. (*Prov. Brazil.*) *Secretaria das Finanças.* Mr. A. M. South has shown us an uncatalogued value (Type 317 in Supplement Catalogue).

300 reis, blue.

Miranda. (*Venezuela.*) *Distrito Sucre. Cigarrillos.* Mr. A. E. Lawrence submits a stamp with a portrait of a General in oval, name above and "PATENTE DE CIGARRILLOS" below. Figures of value in ovals above and below each side of central oval. Perf.

3c., green.

Morelos. (*Mexico.*) *District of Jonacatepec.* Mr. A. Hamilton sends a quantity of errors in the $0,36cs. stamp of 1878 for this district. Several of them are already known but all those mentioned below are on stamps lettered "CONTRIBUCION PERSONAL." in error for "CONTRIBUCION &c."

1. Error "1888" for "1878".
2. Error "Jonaeatepec".
3. Error "Jonacatepcc".
4. Lettering of "Jonacatepec" irregular.
5. Surcharge with slanting "$".
6. Surcharge inverted.
7. Surcharge inverted on (2).
8. Error (5) on (3).

and also varieties due to broken letters.

New Caledonia. M. A. Ballière submits a new tobacco band. Inscription "TABAC AMÉRICAN ECOTÉ 50 grammes—Exportation—Bordeux." On left is Anchor and Cable and "Marque déposée". In centre "Contributions Diverses—O fr. 20—Decision du Conseil Général du 29 Aout 1894—Arrête du 8 Septembre 1894 et décret du 15 Janvier 1895.

20c., black on yellow.

Parahyba. (*Prov. Brazil.*) Mr. South possesses, similar to Type 327 in Supplement Catalogue, the undermentioned value. Perf. 11.

$10, rose and red.

Peru. *Servizio Consular.* Our publisher has the 1 and 5 soles of the current type in new colours.

1 sol, yellow-brown.
5 ,, blue-green.

Porto Rico. Mr. O. Marsh submits a companion provisional to that described in our June number of last year. It is the 5 c. de peso, claret, Recibos y Cuentas, of 1882 surcharged in a precisely similar manner, slantwise.

Saxe-Altenburg. Herr Köhler has shown us some values of a set of fiscals for this province of the type illustrated. The entire set is said to consist of the following values:

10, 20, 40, 50 pf., green, black and brown.
1, 1.50, 2 mark, carmine, black and grey.
5, 10, 50, 100 mark, colours?

Tonquin. *Marchés de Vinh.* Mr. A. Baillière submits a stamp bearing the words "MARCHÉS DE VINH" seven times in small Roman caps in a single lined frame. In the centre this inscription is interrupted by two square tablets, one bearing figures of value and the other the same in Chinese. Outside the frame are diagonal lines. The set is said to consist of the following values.

½c.,	black on rose.		3c.,	black on green	
1c.,	,,	pale grey	4c.,	,,	yellow
1½c.,	,,	dark grey	5c.,	,,	green
2c.,	,,	light blue	8c.,	,,	grey

The stamp sent is perf. 10½ at sides only.

Uganda. *Inland Revenue.* Mr. O. Marsh informs us that the following values of the current postage stamps exist with the overprint "Inland Revenue" in addition to those chronicled in the August no.

3 as., grey (black sur.)
4 ,, deep green (red sur.)
8 ,, pale olive (black sur.)

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. IV. NOVEMBER, 1903. No. 11.

The Life Policy Stamps of Great Britain.

BY L. W. FULCHER.

THE Life Policy stamps comprise one of the most interesting series of British Revenue stamps. This is not surprising if we consider that they were designed and printed by the celebrated firm of Messrs. Perkins, Bacon & Co., for few, if any, stamps which owe their existence to this firm have, by an unexplained magnetism, failed to attract in the highest degree the interest of philatelists. The design, reproduced here, is simple and effective and needs no elaborate description.

Nearly a year ago in studying the specimens of these stamps which I possess, I discovered that the Queen's head was to be found in the two dies so well known to all collectors of postage stamps as existing on the 1d., red-brown, postage stamps of 1854-57, and further that the £1 stamp with the Queen's head, Die, 2, differed remarkably in other respects from that with the Queen's head, Die 1, being in fact as will be seen below from an entirely new plate. With the information respecting these stamps which I obtained at Somerset House and some notes supplied to me by Mr. E. D. Bacon from Messrs. Perkin, Bacon & Co.'s archives together with the inspection of Mr. Morley's fine collection I am enabled to somewhat extend the number of these stamps already catalogued and venture to direct the attention of fiscal collectors to this series with a view of further improvement.

It will facilitate the discussion if I first give in tabular form the results of my researches in the Official archives, merely premising that the word "Die" refers to the Queen's head, "Die 1" being Humphrey's original die and "Die 2" the retouch as described in postage stamp catalogues* and that wmk. "Foul Anchor, wooden stock" is used as a convenient term to denote the first Anchor and Cable wmk., in which the anchor has a doubled-lined stock. The plates of all the values consist of 18 stamps in 3 rows of 6, and there are no marginal inscriptions except on the 1d. and the 5/-, Plate 2, which bear the Plate nos. "1" and "2" respectively,

* See Gibbon's Catalogue Part I, page 2.

in a small circle on the upper and lower margins of the sheets, above and below the outer corners of the four corner stamps and the "current no." above the second stamp in the first row and below the last but one on the bottom row. The "current no." of the 1d. plate is "179" and that of the 5/-, Plate 2, "185".

DETAILS OF "LIFE POLICY" STAMPS IN ARCHIVES.

VALUE.	PLATE NO.	COLOUR.	QUEEN'S HEAD.	WMK.	REGISTERED.	REMARKS.
One penny	1	dull red	Die 2	Anchor, 18 mms.	14. xi. 1870.	
Three pence	None (Plate 1)	dull red	Die 2	Foul Anchor, wooden stock	1. x. 1860	
Six pence	None (Plate 1)	lilac-rose	Die 1	Foul Anchor, wooden stock	23. ix. 1853.	Paper strongly blued.
,,	,,	dull red	,,	,,	3. x. 1853.	
,,	None (Plate 2)	,,	Die 2	,,	16. ii. 1859.	
One shilling	None (Plate 1)	lilac-rose	Die 1	Foul Anchor, wooden stock	23. ix. 1853.	Paper strongly blued.
,,	,,	dull red	,,	,,	3. x. 1853.	
,,	None (Plate 2)	,,	Die 2	,,	16. ii. 1859.	
Two shillings	None (Plate 1)	dull red	Die 1	Foul Anchor, wooden stock	3. x. 1853.	
,,	,, (Plate 2)	,,	Die 2	,,	16. ii. 1859.	
Two shillings and sixpence	None (Plate 1)	lilac-rose	Die 1	Foul Anchor, wooden stock	23. ix. 1853.	Paper strongly blued.
,,	,,	dull red	,,	,,	3. x. 1853.	
Five shillings	None (Plate 1)	lilac-rose	Die 1	Foul Anchor, wooden stock	23. ix. 1853.	Paper strongly blued.
,,	,,	dull red	,,	,,	3. x. 1853.	
,,	2	,,	Die 2	Anchor, 18 mms.	24. iv. 1871.	
Ten shillings	None (Plate 1)	lilac-rose	Die 1	Foul Anchor, wooden stock	23. ix. 1853.	Paper strongly blued.
,,	,,	dull red	,,	,,	3. x. 1853.	
,,	None (Plate 2)	,,	Die 2	,,	16. ii. 1859.	
One pound	None (Plate 1)	dull red	Die 1	Foul Anchor, wooden stock	3. x. 1853.	
,,	None (Plate 2)	,,	Die 2	,,	4. xii. 1860.	

It will be noted that the 2/6 value—judging from the registered plates—does not exist with Queen's head Die 2 nor the 1d. and 3d. values with Queen's head, Die 1, in the latter case the reason being obvious from the dates of registration. In the 6d., 1/-, 2/-, 5/-, and 10/- values, with Queen's head Die 2, I have not been able to detect any notable differences in the rest of the design from the same values with Queen's head Die 1. Differences if they exist must be minute. In the case of the £1 however there are notable differences. It is sufficient to mention that

(1) In Plate 1, Die 1, the upper cross stroke of the "£" in "£ 1" below the central medallion is on the upper white line across the lower part of the stamp, while in Plate 2, Die 2 it is ¾ mm. below it, and consequently the "£1" in the latter is nearer the bottom white line than in the former.

(2) The curl of the loop of the "£" in "£ 1" is more open in Plate 1, Die 1, than in Plate 2, Die 2.

The 6d., 1/-, 2/6, 5/-, and 10/- values printed in lilac-rose, were almost certainly not issued, especially as the stamps were all registered in the issued colour, together with the 2/- and £1 values, ten days later. This lilac-rose colour is probably the same as that in which the supply of 1½d. postage stamps was prepared in 1860. The chemical action of the ingredients in the paper is very intense and the stamps are so strongly blued as to appear practically violet in colour.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 76.*)

List of die nos. of the 1d., with dates of Registration.

DIES.	REGISTERED.	DIES.	REGISTERED.	DIES.	REGISTERED.
A 477	2. ix. '47.	A 504	2. ix. '47.	A 531	23. vi. '48.
A 478	,,	A 505	,,	A 532	,,
A 479	,,	A 506	23. vi. '48.	A 533	,,
A 480	,,	A 507	,,	A 534	,,
A 481	,,	A 508	,,	A 535	,,
A 482	,,	A 509	,,	A 536	,,
A 483	,,	A 510	,,	A 537	,,
A 484	,,	A 511	,,	A 538	,,
A 485	,,	A 512	,,	A 539	,,
A 486	,,	A 513	,,	A 540	,,
A 487	,,	A 514	,,	A 541	,,
A 488	,,	A 515	,,	A 542	,,
A 489	,,	A 516	,,	A 543	,,
A 490	,,	A 517	,,	A 544	,,
A 491	,,	A 518	,,	A 545	,,
A 492	,,	A 519	,,	A 546	29. xi. '48.
A 493	,,	A 520	,,	A 547	,,
A 494	,,	A 521	,,	A 548	,,
A 495	,,	A 522	,,	A 549	,,
A 496	,,	A 523	,,	A 550	1. iii. '49.
A 497	,,	A 524	,,	A 551	,,
A 498	,,	A 525	,,	A 552	,,
A 499	,,	A 526	,,	A 553	,,
A 500	,,	A 527	,,	A 554	25. v. '49.
A 501	,,	A 528	,,	A 555	,,
A 502	,,	A 529	,,	A 556	,,
A 503	,,	A 530	,,	A 557	,,

DIES.	REGISTERED.	DIES.	REGISTERED.	DIES.	REGISTERED.
A 558	25. v. '49.	A 611	4. v. '50.	A 664	2. iii. '52.
A 559	,,	A 612	,,	A 665	,,
A 560	,,	A 613	,,	A 666	,,
A 561	,,	A 614	,,	A 667	,,
A 562	,,	A 615	,,	A 668	,,
A 563	,,	A 616	,,	A 669	,,
A 564	,,	A 617	,,	A 670	,,
A 565	,,	A 618	,,	A 671	,,
A 566	,,	A 619	,,	A 672	,,
A 567	,,	A 620	,,	A 673	,,
A 568	,,	A 621	,,	A 674	,,
A 569	,,	A 622	,,	A 675	,,
A 570	,,	A 623	,,	A 676	,,
A 571	,,	A 624	,,	A 677	2. xi. '52.
A 572	,,	A 625	,,	A 678	,,
A 573	,,	A 626	,,	A 679	,,
A 574	,,	A 627	,,	A 680	,,
A 575	,,	A 628	,,	A 681	,,
A 576	,,	A 629	,,	A 682	,,
A 577	,,	A 630	3. i. '51.*	A 683	3. xii. '52.***
A 578	,,	A 631	,,	A 684	,,
A 579	,,	A 632	,,	A 685	,,
A 580	,,	A 633	,,	A 686	,,
A 581	,,	A 634	13. vi. '51.	A 687	,,
A 582	,,	A 635	,,	A 688	,,
A 583	,,	A 636	,,	A 689	,,
A 584	,,	A 637	,,	A 690	,,
A 585	,,	A 638	,,	A 691	,,
A 586	,,	A 639	,,	A 692	,,
A 587	,,	A 640	,,	A 693	,,
A 588	,,	A 641	,,	A 694	,,
A 589	,,	A 642	,,	A 695	,,
A 590	27. ii. '50.	A 643	,,	A 696	,,
A 591	,,	A 644	,,	A 697	,,
A 592	,,	A 645	,,	A 698	21. i. '53.*
A 593	,,	A 646	,,	A 699	,,
A 594	4. v. '50.	A 647	,,	A 700	,,
A 595	,,	A 648	,,	A 701	,,
A 596	,,	A 649	,,	A 702	,,
A 597	,,	A 650	,,	A 703	26. i. '53.
A 598	,,	A 651	,,	A 704	,,
A 599	,,	A 652	,,	A 705	,,
A 600	,,	A 653	,,	A 706	9. ii. 54.*
A 601	,,	A 654	1. vii. '51.**	A 707	,,
A 602	,,	A 655	,,	A 708	,,
A 603	,,	A 656	,,	A 709	,,
A 604	,,	A 657	,,	A 710	,,
A 605	,,	A 658	,,	A 711	,,
A 606	,,	A 659	10. xii. '51.*	A 712	,,
A 607	,,	A 660	,,	A 713	,,
A 608	,,	A 661	,,	A 714	,,
A 609	,,	A 662	,,	A 715	3. iii. '54.
A 610	,,	A 663	2. iii. '52.	A 716	,,

* Dies A 630 to A 633, A 659 to A 662, A 698 to 701, and A 715 to 719 sent to Manchester.
** Dies A 654 to 658 sent to Edinburgh.
*** Dies A 687, A 690, and A 705 to 714 cancelled 6/5/57.

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EDITORIAL.

THE lists which have been issued by the Fiscal Philatelic Society embodying the work of last season on the British Colonial Revenue stamps—judging by the numerous notes and additions which are received by the Society—seem to be much appreciated by the members of that body. In the course of a few months we hope they will be available for a wider circle of collectors and in view of rendering the published Catalogue as complete as possible in the present condition of Fiscal stamp collecting it is desirable that all points raised should be very carefully considered. We have recently received from an Australian correspondent a complaint that the stamps of New Zealand and New South Wales on blue paper have not been properly treated in the lists in question, and in fact ought to have been specifically catalogued. In as far as we may be allowed to interpret the feeling of the meeting at which these stamps were catalogued we believe the position is as follows. Let us take New Zealand first. By reason of the separation of the early stamps into sets with due regard to (a) the two dies (b) the two types of watermark and (c) the various perforations we understand that all the blue paper copies come under the issue catalogued as "1867, Die 1, wmk. type 'b' and perf. 12½." If this is not so, it remains for collectors to notify blue paper varieties which will not come under this description. In the case of New South Wales as the paper passes by insensible gradations from white to blue it was considered impossible to draw any hard and fast line between "white" and "blue" paper. The cause of the blueing is no doubt chemical action between certain ingredients in the paper. It appears capriciously but the paper is always the same. There is nothing to prevent collectors from making two sets of these stamps, most will probably do so, but it is certainly doubtful whether the variety is sufficiently important for two sets to be entered in a published Catalogue. These considerations, however, appear to us to be worthy wider discussion and we should be especially glad to hear what our Australian readers have to say on this subject.

* * * * *

While on the subject of Australian stamps we should be very glad to receive some information respecting a variety submitted by M. Albert Baillière to a recent meeting of the Fiscal Philatelic Society but which did not satisfy the members present as regards its authenticity. The stamp in question is the 1/-, grey and red, of the first issue of New Zealand Stamp Duty surcharged with a large figure "5" and bars disposed as in the diagram annexed, which may be regarded as a rough approximation to the surcharge. The stamp purports to be a provisional "5d" and is catalogued in Moen's but the unusual value and singular method of surcharge seem to require very special authentication before it can be regarded as anything but "bogus."

* * * * *

There was a very fine display of the stamps of Great Britain at the Herts Society on Tuesday, Oct. 27 and fiscals were well to the fore. Most of the gems from Mr Morley's collection were on view while Mr. Kay's collection formed a good second. Some of the non-fiscal collectors evinced a good deal of interest in the stamps and perhaps particularly in the Life Policy series when the existence of the two dies of the Queen's head on these stamps was pointed out. But "Municipals" and others gave rise to a number of queries to which the contingent of "fiscalists" present did their best to reply.

* * * * *

We shall endeavour next month to find space for a somewhat lengthy list of additions to the King's head unappropriated dies overprinted for the different series of Fees and Duties since the last list we published about a year ago, bringing the Fiscal issues of Great Britain up to date. The new stamps of Guernsey, which we mention briefly in our Fiscal chronicle, are in Waterlow's best style and form a very handsome set. We have in our possession the official documents relating to these stamps and the Tariff in force. These shall be published at the earliest opportunity. We have also received a long list of additions to and criticisms on our Brazil Catalogue from Dr. Manuel Ramos, which shall have our attention as soon as possible. Lack of space also unfortunately compels us to give but a short instalment of "K's" interesting and valuable article on the Railway Letter Fee Stamps of the North of Ireland but we hope to complete it next month.

NOTES ON SOME

LETTER FEE STAMPS

OF THE

NORTH OF IRELAND.

BY "K".

(*Continued from page 79.*)

APPENDIX I.

SYNOPSIS of dates of issue, transfer and colour. Printings marked *a* were also made about the same time for the B. & N. Co.'s Railway; *b*, for the B. & C. D.; *c*, for the S. L. & N. Co.'s, and *d* for the Ballycastle Railway, and should be in the same colour.

BELFAST & NORTHERN COUNTIES RAILWAY.

Date of issue.	No. of Print'gs.	No. of Trans'r.	Colour.
b 29- 1-91	1	I.	Bright yellow green
d 20- 4-91	2	II.	Bluish olive green
d 1- 1-92	3	III.	Dull yellow green
c 1- 4-93	4	,,	Yellowish olive green
16- 5-94	5	IV.	Yellowish-bl'k-green
20-12-94	6	,,	Pale green
b 6- 8-95	7	V.	Greyish olive green
16- 4-96	8	,,	Dark yellow green
23-10-96	9	,,	Dark grey
19- 2-97	10	,,	Olive green
b 3- 2-98	11	,,	Greenish drab
3- 5-98	12	VI.	Yellow drab
b c 19- 8-98	13	,,	Dark grey
b d 27-11-98	14	,,	(Imperial) dark bluish green
2- 8-99	15	VIA.	Dark green
9- 6-00 ?	16	,,	Greyish green; part apparently printed on thick paper with clipped margins, and part on ordinary paper, margins perforated.
21- 8-00	17	,,	Dark green
b ? ? — 01	18	,,	Blue-black-green
? — 02	19	,,	Bluish emerald
b c d ? ? — 03 ?	20	,,	Bright green

NOTE.—In classifying the later issues (after Feb. 7, '98) of this and following lines, I am taking for granted the generally accepted arrangement, in accordance with Mr. Ewen's catalogues. As a matter of fact, these late issues are nearly as interesting as the earliest ones, and will be well worth an article at a later date, but for the present I am bound, by exigencies of space, to confine myself entirely to the early varieties.

BELFAST & COUNTY DOWN RAILWAY.

a 29- 1-91	1	I.	Bright yellow green
10- 7-91	2	,,	? Deep yellow green
23- 5-92	3	,,	Dull yellow green
25-11-92	4	II.	Pale yellowish green
14- 9-93	5	III.	Emerald
d 20- 8-94	6	IV.	Deep green
a 7- 8-95	7	V.	Pale olive green
d 18- 6-96	8	,,	Greyish green
13- 3-97	9	,,	Dark yellowish green
a 1- 2-98	10	,,	Greenish drab
a 18- 8-98	11	VI.	Dark grey
a d 28-11-98	12	,,	Imperial green
18- 1-00	13	,,	Greyish green, thick paper
18- 7-00	14	,,	Blue-black green
a ? 2-10-01	15	,,	Dark yellow green
29- 4-02	16	,,	Blue-black green
? 20-12-02	—	V.	10th printing reissued with imperforate margins.
a c d ? 23- 3-03	17	VI.	Pale emerald

(*To be continued*).

STAMPS OF THE PRUSSIAN STATE RAILWAYS.

BY MONSIEUR A. SCHOELLER.

IN 1902 the Minister of Railways announced to the Parliament that his Administration intended to introduce the use of railway stamps and that he expected a great economy in management by this new system.

Before extending the system to the whole of the railway, it was resolved to make an experiment in the vicinity of Berlin and it was decided that the stamps, duly affixed on special forms, could be used by the public to frank the sendings of all kinds, as well for "eilgut" (goods per passenger trains) as for "frachtgut" (goods per freight trains) between Berlin and the following places:

1° Berlin (Silesian terminus) and Guben, Liegnitz, Breslau.
2° Berlin (Görlitz terminus) and Görlitz.
3° Berlin (Stettin terminus) and Angermünde, Stettin, Stargard, Stralsund, Greifswald, Pasewalk and Prenzlau.
4° Berlin (Potsdam terminus) and Brunswick, Goslar, Halberstadt, Magdeburg, Quedlinburg.
5° Berlin (Alexanderplatz-Zentralmarkthalle Station) and Hamburg, Altona, Kiel, Geestemunde, Guben.
6° Berlin (Hamburg-Lehrte terminus) and Hamburg, Altona, Bielefeld, Hanover, Minder, Dortmund, Bremen, Kiel.
7° Berlin (Anhalt-terminus) and Köthen, Leipzig and various other stations of that line

and last for the traffic between Cöpenick and some other stations.

The stamps were put in use on March 9th 1903, but were suddenly suppressed on April 30th, the system having evidently proved unsatisfactory for some cause that I have been unable to learn. In fact the public made very little use of the stamps, and as they have been in use only fifty-two days and the stamps when used remained in the hands of the Administration, they seem likely to become rarities.

The stamps are very handsomely executed by the Imperial Printing Office, the figures of value being impressed in a darker shade on a *guilloché* background. Perforation 14.

1 pf., yellow-brown	50 pf., lilac
2 ,, brown-violet	60 ,, ultramarine
5 ,, carmine-lake	1 mark, grey
10 ,, dark-grey	2 ,, emerald-gre'n
20 ,, red-carmine	5 ,, yellow
30 ,, blue-green	10 ,, olive-brown

THE FISCAL PHILATELIC SOCIETY.

THE Annual General Meeting of the Society was held on October 1st, 1903.

Messrs. E Agnés (Paris), M. Fuertes, (Buenos Aires), and C. J. Preater (Bath) were duly elected members, and the resignations of Messrs. E. Doczkalik and F. Leschevin were accepted with regret.

The election of officers or the ensuing season resulted as follows :—

President—W. Schwabacher.

Hon. Vice Presidents—H. Köhler, M. Langlois, A. E. Lawrence, A. P. Pearce.

Vice Presidents—W. Morley, E. H. Selway.

Committee—B. F J. Cooper, T. P. Dorman, O. Marsh, A. M. South, H. Thompson, D. Thomson.

Librarian—L. W. Fulcher.

Sec., Treasurer, and Exchange Supdt.—A. B. Kay.

Continental Secretary—under consideration.

Auditors—H. Thompson, D. Thomson.

During the coming season the revenue stamps of Great Britain, Peru, and Switzerland will be taken.

Received for the library, with thanks :— "Revista de la S. F. Argentina" (R. Rosauer) June—Aug ; 1903.

"Filatelia" (Tomè) April—June 1903.

Meeting held October 15th 1903—President, Mr. Schwabacher (chair)—Messrs. Fulcher, Köhler, Marsh, Morley, South, Thompson, Thomson and Kay.

Rev. Dr. McKee Wright (New Zealand) was duly elected a member.

M. G. Gilbert was appointed Continental Secretary and Exchange Superintendent.

The list of Colonial Railway stamps was discussed, and the early issues of Peru fiscals catalogued.

The Continental Exchange Section will now be resumed, and foreign members should send their sheets (vide Rules) direct to G. Gilbert, 15 Rue de Turin, Paris.

The sheets of home members, should be forwarded through the Hon. Sec. as previously.

The sales from the September Home packet (value £69) amounted to £23. The October packet lately sent out, totalled to £120. Will all members, including those abroad, endeavour to contribute sheets.

Members whose subscriptions are yet outstanding will kindly remit without delay—see Rule 4.

The Annual Report, Rules of Society, Exchange Sections, &c., will shortly be issued, and copies of same, with any other information desired, can be had from the

Secretary :— A. B. Kay,

2, Haarlem Mansions, West Kensington, London. W.

TELEGRAPH CHRONICLE.

Germany. Mr. G. W. Pepper reports the 2 mark blue and red, with error of surcharge "MARI" for "MARK"

Guatemala. 1897. Mr. G. W. Pepper has the 100c., black on green, with *red* surcharge.

India. Mr. W. Corfield sends us the 1 anna with the Emperor's Head and states that the 5r. and 10r. are in use. They are practically identical to the set they supersede. Wmk. Crown and INDIA. Perf. 14.

1 annas, green
5 rupees, orange-brown
10 ,, green

Orange River Colony. We have not yet listed a provisional which we received some time ago. It is the 3d, blue postage stamp surcharged "V. R. I." with raised stops, bearing the further surcharge "T—One Shilling" with a bar across the "3d". Mr. Marsh has called our attention to a variety with a short "i" (wrong fount) in the word "Shilling"

1/- on 3d., blue "V· R I" (black sur.)
1/- on 3d., ,, ,, (var. wrong fount "i" in "Shilling.")

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

British Somaliland. *Court Fees.* The 3a., lilac, India Court Fee, surcharged "BRITISH SOMALILAND" has been converted into a 2as. stamp by a surcharge "TWO" in block caps. over the word "THREE" which has a thin bar through it and a figure "2" with thick bar through the figure 3 above the value "$\frac{2}{16}$ R." The surcharge is in black.

Bulgaria. A new set seems to have appeared lately for this country as Mr. A. M. South shows us a value in a new but analogous design to those already catalogued. Wmk. wavy lines. Perf. 12x12½.

10 stot., black

Crete. Our publisher has discovered several hitherto unknown varieties of the first provisional issues.

British Sphere of Administration. The type described and figured in our Vol. III, p. 36 Type 1.

On white laid paper. 10 paras, black
,, ,, 3 piastres, "
On white wove paper. 10 paras, violet.

On this last stamp the values in MS. above the Union Jack appears as "10 paras" and below it as "Ten paras."

Russian Sphere of Administration. An earlier type than any yet listed, of which we append an illustration. There is another variety in which the figures in the upper corners appear as "xx" and the value below as "20 para"

20 paras, violet
xx ,, ,,

Cretan Govt. Type 5 (Vol. III. p. 42.)
Thin yellowish paper. Pin perf.

2 paras, violet
1 piastre, ,, —
3 ,, ,,
10 ,, ,,

Dominican Republic. Mr. G. W. Pepper announces the following additions to the Catalogues
1883. 25 cent., yellow (pale and deep) and black
1884 CINCO CTS., dark green (value in block type)
UN PESO, dark red (,,)
There are many shades of the stamps of this issue

Gold Coast. *Judicial.* Our publisher informs us that the colours of the higher values (except £1) of the Queen's Head issue are as follows :—

2/-, lilac and red on yellow
2/6, ,, and violet ,,
5/-, ,, ,, black ,,
10/-, ,, ,, purple ,,
£5, ,, ,, black on red.

Great Britain. *Guernsey, Revenue.* The issue foreshadowed last month has appeared. Arms on shield in centre. No wmk. Perf. 13½-14.

1d., mauve
8d., green
1/3, vermilion
2/6, ultramarine

India. Mr. W. Corfield very kindly favours us with details respecting a number of interesting stamps which are about to be issued. He has received "advance information" officially

Special Stamps. (Queen's Head). The 4or. surcharged "TWO ANNAS" in black block letters one word on each side of central circle, the old value "40 R" being trebly barred. Also the words "TWO ANNAS" in small block caps, in a curve following the lower curve of the central circle. From a photograph of a block of four stamps submitted by Mr. Corfield we find that the setting of this curved surcharge differs on every stamp and we fear it will turn out that it is different on every stamp on the sheet.

Foreign Bill. (Queen's Head). The 24 rupees surcharged "TWO ANNAS" in black block letters with a thick bar through each of the words "TWENTY FOUR RUPEES." The word "TWO" falls above the word "TWENTY" and the word "ANNAS" below the word "RUPEES"

Court Fees. (Emperor's Head). The 4 annas is about to appear, exactly similar to the large labels with space for writing to left (1883 issue), with Queen's Head.

Special Adhesives. Upright rect. with Emperor's head above and the words "SPECIAL ADHESIVE" overprinted in brown or green on a straight label below, the "rupee" value being larger than the "anna" one

2 annas, lilac and brown
5 rupees, ,, and green

We presume there will be a series of these to take the place of the well known Special Stamps

Small Cause Court, Calcutta. The two annas "Special Adhesive" just described is to be surcharged vertically upwards in three lines "SMALL CAUSE—COURT-CALCUTTA" The colour of the surcharge is not yet settled. It will probably be either in black or red.

Luxemburg. *Effets de Commerce.* Mr. A. M. South shows us the 10frs. in a new colour, *pale brown.* We suppose there are other values in francs in the same colour which have probably been in use for some time as the stamp before us in cancelled 5/1/92.

Orange River Colony. Mr. O. Marsh has discovered the £3, grey, surcharged "V.R.I." in the thinner and wider type, the stops being level. It is thought that this type which has been catalogued on the 2/-, 10/- and £2 represents a third printing of the surcharge.

It is said that the 4/-, 6/-, and £4 exist surcharged "V.R.I." but as copies have not yet been seen by collectors over here, it is not known to which printing they belong.

Mr. Marsh has also shown us specimens of the King's head Revenue stamps recently issued. They are of a similar design to the current postage stamps but larger wmk. Crown C.C. Perf. 14.

6d., purple-brown and slate green
1/-, slate-grey and black
1/6, blue and slate green
2/-, marone and black

Bank Draft. A sub-variety of the 3d., blue surcharged "B. D." type *a* (see Dec. no. page 91) exists with the "d" separated further from the "3" in "3d" than usual.

Philippine Islands. *Recargo de Cedulas Personales.* Mr. G. W. Pepper possesses a 2½ c. d. peso, *orange-brown* of the usual type. Date of issue unknown.

Portuguese Indies. *Contribucao Industriel.* Mr H. J. Spencer has the postage stamp 2 tangas, carmine, of 1895, overprinted "60 reis" in yellow, with a second overprint in black.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. IV. DECEMBER, 1903. No. 12.

The Life Policy Stamps of Great Britain.

BY L. W. FULCHER.

(*Continued from page 83.*)

AS issued stamps the Life Policy stamps are known to collectors on four different papers.

(1) Paper wmk. Foul Anchor, wooden stock.
(2) ,, ,, Foul Anchor, single line stock.
(3) ,, ,, Anchor, 16mms. Imperf. and Perf. 12½.
(4) ,, ,, Anchor, 18mms. Imperf. and Perf. 12½.

These papers were used for the Draft, Receipt and Inland Revenue stamps together with certain other Fiscal stamps which for our present purpose, it is unnecessary to specify. Each sheet of these "Anchor" papers would accommodate four sheets of Life Policy stamps and were cut into four pieces for printing these stamps on. This fact doubtless explains how it is that the watermarks, at any rate on the first two issues, are frequently found upside down, for the quarter sheets of watermarked paper would have no definite top or bottom. The "Imprimatur" sheets at Somerset House do not include sheets of these Life Policy stamps on the different papers, nor should we expect to find them, especially as the paper is not definitely appropriated for Life Policy stamps. It is therefore difficult to fix a date of issue for stamps on the different papers, and, in fact, it is practically certain that each value appeared on the successive papers at dates dependent upon the exhaustion of the stocks in hand. The best guide in fixing dates of issue is afforded by the article on the different "Anchor" papers in the "Appendix to the Postage and Telegraph Stamps of Great Britain, by F. A. Philbrick and W. A. S. Westoby" in the *Philatelic Record*, Vol. V. p. 148. Here we find that the four papers above-mentioned were in use for the periods indicated in the following table.

Foul Anchor, wooden stock. 1853-1856
Foul Anchor, single lined stock. 1856-1865
Anchor, 16mms. 1865- ?
Anchor, 18mms. 1867-1880.

The dates which I append to the various issues in the Reference List at the end of this article depend upon the evidence of such dates of cancellation I have noted and they can only be regarded as the earliest dates which I have been able to find on any one value of the series included under such date. Where they differ from the above table it is probable that further research will bring them into closer agreement. From the details given last month of the sheets found at Somerset

House it will be seen that the values with Queen's head, Die 1, "Foul Anchor, wooden stock" paper were registered in Oct. 1853. As all the authorities are agreed in giving "1854" as the date of issue and I have seen no copy cancelled in "1853" I see no reason for altering the date as already fixed. It is however, worthy of notice that the 3d, and £1, Die 2, appeared first on this paper though they could not have been issued till 1860 at the earliest.

For the issue on "Foul Anchor, single line stock" the earliest date of cancellation I have seen is 31. xii. 185 ?, on the 1/-, value. The bulk of the dates I have noted are between 1862 and 1868, so that we may perhaps adopt 1859 provisionally. Cancellation dates of the "Anchor, 16mms. Imperf." run from 1865 to 1877 and of the "Anchor, 18mms. Imperf." from 1869 to 1877. The 1d. value of course could not have appeared before 1870, nor the 5/-, Die 2, before 1871. The latter stamp I have not yet seen on the "Anchor 18mms" paper, imperf. though I have little doubt of its existence as we find it on the same paper, perf. 12½. When it was decided to perforate the stamps, it seems that there must have been a stock of all the values in hand on both the "Anchor 16mms." and the "Anchor 18mms." paper and that these were perforated indiscriminately and in use simultaneously, for the cancellation dates which I have noted on these stamps all vary between 1872 and 1881 when the stamps became obsolete.

The stamps were abolished by the Act 44 Vic. c. 12, s. 44, which provides that after the 1st July 1881 adhesive stamps are no longer to be used for payment of the duty on Life Poilcies.

Reference List.

1854. Paper slightly blued or white. Wmk. Foul Anchor, wooden stock. Imperf.

Die 1.

6d., 1/-, 2/-, 2/6, 5/-, 10/-, £1, dull red.

Die 2.

3d., 6d., 1/-, 2/-, 10/-, £1, dull red.

1859. Paper strongly blued usually, but copies can be found only slightly bleuté. Wmk. Foul Anchor, single line stock. Imperf.

Die 1.

1/-, 2/6, 5/-, dull red.

Die 2.

3d., 6d., 1/-, 2/-, 10/-, £1, dull red.

1865. Paper slightly blued or white. Wmk. Anchor, 16 mms. Imperf.

Die. 1

2/6, 5/-, dull red.

Die 2.

1d., 3d., 6d., 1/-, 2/-, 5/-, 10/-, £1, dull red.

1869. Paper slightly blued or white. Wmk Anchor, 18mms. Imperf.

Die 1.

2/6, 5/-, dull red.

Die 2.

1d., 3d., 6d., 1/-, 2/-, 5/ ?, 10/-, £1, dull red.

1872. Paper slightly blued or white. Wmk. Anchor, 16mms. Perf. 12½.

Die 1.

2/6, 5/-, dull red.

Die 2.

1d., 3d., 6d., 1/-, 2/-, 5/-, 10/-, £1, dull red

1872. Paper slightly blued or white. Wmk. Anchor, 18mms. Perf. 12½.

Die 1.

2/6, dull red.

Die 2.

1d., 3d., 6d., 1/-, 2/-, 5/-, 10/-, £1, dull red.

The Fiscals of Mysore.

II.

By E. W. Wetherell.

(*Continued from page 58.*)

I must humbly apologise for the long interval which has occurred between my articles on this subject the delay was caused by inability to obtain certain statistics until now.

The Court Fee Stamps.

There are four series of these

(I) The issue of 1872
(II) ,, 1882
(III) The native printed series } dates
(IV) The present issue } unobtainable

Series 1. These consisted of British Indian stamps surcharged "Mysore."

The first consignment was as follows.

1 anna, 120,000	1 rupee, 30,000	40 rupees, 600
2 ,, 30,000	2 ,, 15,000	70 ,, 600
3 ,, 3000	4 ,, 1500	100 ,, 300
4 ,, 33,000	6 ,, none	200 ,, 300
6 ,, 3000	7 ,, 1500	400 ,, 30
8 ,, 180,000	10 ,, 1500	700 ,, 30
12 ,, 6000	20 ,, 600	1000 ,, 30

These were issued to the Treasurer in November 1872, and issued to the public on the 1st Feb. 1873. They are in sheets of 30.

In Feb. 1874 a second consignment arrived in Bangalore from Madras where the surcharging was done, as Mysore at that period was included in the administration of Madras.

The second lot arrived in the following values and numbers.

1 anna, 60,000	12 anna 6000	7 rupees, 3000
2 ,, 30,000	1 rupee, 30,000	10 ,, 3000
3 ,, 3000	2 ,, 15,000	20 ,, 1500
4 ,, 30,000	4 ,, 3000	40 ,, 1500
6 ,, 3000	5 ,, 3000	70 ,, 1500
8 ,, 120,000	6 ,, none	100 ,, 300

The values 1 anna to 7 rupees were in sheets of 120 and the higher values in sheets of 80. No record of colour was kept. It is impossible therefore to say whether the 2 and 12 anna and 2 rupee stamps were all in one colour or in both.

These stamps were sent to local treasurers and many of them were damaged by ants and rains and then were sent back to Bangalore and together with the residue in hand were destroyed in April, May, and July, 1874. Unfortunately no record exists of the numbers condemned. From February 1874 an enormous number of stamps in many consignments arrived as per the list appended below. None of these stamps are now in the treasuries except a few of the 3 annas (an unusual value) of the 1883 issue (of which no account appears in the statistics). These may have been obtained separately. So far as I have been able to learn none of the values above 200r. of the first series were ever used, consequently if any of these are in existence they belong to the category of stamps prepared for use but not issued.

There are no types of surcharge but many of the letters show signs of wear. These are only trivial varieties and may be comfortably ignored. It is surprising that although many hundreds of thousands of these stamps have been used that none of them are common, the only common Court Fee stamps being certain values of the native prints.

STATEMENT SHOWING SUPPLIES OF COURT FEE LABELS RECEIVED FROM 14TH FEB., 1874 UP TO 16TH APRIL, 1884. THIRD AND LATER CONSIGNMENTS—

	1 ANNA	2 ANNAS	3 ANNAS	4 ANNAS	6 ANNAS	8 ANNAS	12 ANNAS
14- 2-74	36000	12000	1200	18000	3600	68400	6000
27- 4-74	36000	12000	2400	18000	3600	68760	6000
5- 8-74	24000	24000	6000	24000	6000		6000
18- 1-75			6000	12000	12000	24000	6000
8- 3-75	30000	15000		24000		75000	
24- 7-75	30000	15000	15000	15000	15000	24000	15000
18-10-75						72000	
10- 2-76				12000		24000	
29- 4-76	30000	12000		24000		72000	6000
9- 9-76	24000	12000		24000	12000	71880	6000
4- 1-77		24000		24000		48000	
7- 8-77	24000	6000		24000	6000	6000	2400
21- 8-77						18000	
13-12-77	36000	6000		36000		42000	12000
29- 4-78						60000	
29- 7-78	24000	12000		36000	6000	48000	12000
5-12-78	12000	12000				24000	
1- 3-79	12000			12000		48000	
30- 7-79		12000		6000			
4- 9-79	12000						
13- 9-79				12000			6000
17-10-79						40800	
15-12-79		12000		20040			
22-12-79							
9- 2-80	24000	24000		12000			6000
26- 2-80						24000	
28- 5-80						24000	
12- 6-80							
17- 7-80						24000	
30- 7-80	12000			12000			
21- 8-80						24000	
18-10-80	36000			24000		24000	
29-11-80						24000	
28- 2-81						24000	6000
3- 3-81				12000	12000		
29- 3-81						24000	
23- 6-81	36000	24000		12000		24000	
17- 9-81						24000	
10-10-81	36000			12000			
21-10-81						36000	
23-12-81						36000	
22- 3-82	36000					24000	
1- 5-82						48000	
24- 7-82				12000		12000	
18- 8-82						24000	6000
3-11-82				24000		24000	
20-11-82	12000					24000	
16- 1-83	24000			12000		24000	
3- 4-83				12000		24000	
24- 4-83						24000	12000

(To be continued.)

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EDITORIAL.

A Xmas Greeting to our readers! May the good cheer associated with this convivial time cause nothing worse than an attack of philatelic "Fiscalitis"! The Fiscal microbe is abroad in many forms, but the right one, gummed and perforated if possible, received into a suitable environment, will enormously increase and multiply and possesses many valuable properties producing a general exhilaration of the philatelic organism.

* * * * *

The sign of the times is indicated by the following letter:—

To the Editor of Morley's Philatelic Journal.
Dear Sir,

I am but a novice in fiscal philately and had no idea that the pursuit had assumed such dimensions as to warrant one of our leading daily papers announcing as an important event the publication of a list of revenue stamps. On the 14th inst. "The Daily Express" had for its placard news "Rosebery's Fiscal Catalogue": and much to my regret I was unable to obtain a copy of the paper. Can you give me any information as to the price and scope of the catalogue? Does it give all varieties perforations, watermarks, etc. of fiscals, with illustrations and prices of the same used and unused?

Yours truly,
Enquirer.

We would inform "Enquirer" that we fear the work named would not suit his requirements but we hope that in the near future something approaching his ideal may be available.

* * * * *

We have lately received two works of a very different character on which we should like to say a few words for the benefit of our readers. The first is entitled the "A.B.C. of Stamp Collecting." By F. J. Melville." This little book is intended as a guide to the beginner, young or old, in philately and contains chapters on the history, objects and technique of philately and many other matters relating to the hobby including a collection of the classical "yarns" anent famous collectors and notable finds. It is well illustrated with 19 plates of interesting stamps. Mr. Melville appears to us to have done his work excellently well, for the book is remarkably free from errors which are so often found in cheap guides to philately. We can confidently recommend it as a capital work to put into the hands of a youth just commencing to collect or for that matter for any beginner in our fascinating hobby. We have, however, to regret a serious omission. We do not find any mention in Mr. Melville's book of Telegraph or Fiscal stamps. Telegraph stamps are and have been for some time collected by "postage" collectors and at the present time—especially in view of the success of the Fiscal Philatelic Society (which is not referred to in the chapter on "Societies learned in Philately")—no guide for collectors can be regarded as entirely satisfactory which ignores these branches of philately. Even in the domain of philatelic literature—to say nothing of any works published in this country—the Boston Society's book on American fiscals is quite worthy to be ranked in the highest class. We trust that in a future edition, which we hope to see in a short space of time, Mr Melville will find means to rectify these omissions.

* * * * *

The second work "The Stamp-Fiends' Raid (in Philatelia's cause) A Philatelic Phantasy. By W. E. Imeson" is conceived in lighter vein and purports to be a "humorous and inoffensive skit on many hobbies of the day, chiefly Philately". It recounts the adventures—in verse—of two desperate stamp fiends, Will Wylie, Capt. H. A. C. and Capt. Paul Jones of the Guards but how it came about that Capt. Paul Jones slew Pedlar Jim for a "blood-red Cape" and many other adventures we must leave for the reader to discover. Though appealing in the first instance to the stamp collector yet the book is intended for the general public and a glossary of philatelic terms, &c., is appended for the latter's enlightenment. The book is suitable for the season. It is illustrated with "28 Pen-and-ink Perpetrations" by the author.

* * * * *

A correspondent favours us with the following remarks on the use of the Jersey Revenue stamps.

"Our chief Magistrate or Bailiff is paid £800 "a year from local funds, and to meet this "charge all Court Costs i.e. the fees for bringing "an action, for making an application to the "Court, passing deeds of transfer of realty etc. "are payable by means of adhesive stamps to "be bought only from our local States Treasurer, "and the proceeds of this sale of stamps is "applicable only to the payment of this salary "and not to general revenue. There are a few "other unimportant occasions when documents "require the Bailiff's signature and the fees for "obtaining this is paid in stamps."

NOTES ON SOME

LETTER FEE STAMPS

OF THE

NORTH OF IRELAND.

BY "K".

(*Continued from page. 86*)

APPENDIX I (*continued.*)

SLIGO, LEITRIM AND NORTHERN COUNTIES RAILWAY.

	? ? 91	1	I.	Dark yellow green
	8- 3-92	2	II.	Bright yellowish green
a	15- 4-93	3	,,	Dull olive green
	2- 3-94	4	,,	Pale olive green
	14- 8-96	5	III.	Greenish drab
ab	7- 9-98	6	IV.	Dark grey
	? 12-01	7	V.	Bluish emerald
	? 6-03	8	,,	Yellowish emerald

BALLYCASTLE RAILWAY.

	91 ?	1	unknown.	
a	4-91	2		
a	1-92	3		
	9-92	4		
ac	5-93	5		
b	8-94	6		
	5-95	7	VI. ?	Drab green
b	7-96	8	VII. ?	Greyish green
	12-97	9	,,	Yellowish green
ab	10-98	10	VIII. ?	Imperial green
	? 01	11	IX ?	Bluish emerald
ac	? 03	12	,,	Deep green

APPENDIX II.

Table of minor markings, by which each stamp of printings from certain transfers can be identified.

Note.—The terms used are those given by Mr. Ewen in his History; and the stamps are numbered from left to right and top to bottom.

BELFAST AND NORTHERN COUNTIES RAILWAY.

Transfer I (printing 1)

1. Hairline under "B" and over "S" of "Belfast."
2. No clear marking.
3. Faint white dot to left of shield, under "A" of "conveyance"
4. Line under "IE" of "Counties" broken
5. Blot joining two perpendicular lines S E. of 3rd bar in right pillar.
6. Dot under centre of S.E. triangle. Line under left stroke of "H" of "Northern" broken.
7. Smudge to left of middle stroke of "E" of "Belfast"
8. Dot over "A" of "Conveyance."
9. Dot just under "O" of "Northern; also below line S.E. of "Railway."

Transfer II (printing 2)

The only specimens I have seen do not show the markings of any other transfer. They may be distinguished by the blotchy bluish olive green shade in which they are printed.

Transfer III (printings 3 and 4)

x (1 or 4) 2nd line broken S.W. of "B" of "Belfast."

2. White dot at bottom of 3rd bar in right pillar.
3. Line below top bar in left pillar broken; 2nd "A" of "Railway" broken.
5. Small white dot in middle of top edge of tail of "2" Dot between "EY" of "Conveyance."
6. Back of "C" of "Counties" broken.
7. Bottom bar in left pillar misshapen.
8. Dot joining 2 lines below "T" of "Counties."
9. Line broken to left of top of 2nd bar, left pillar.

Transfer IV (printings 5 and 6.)

Nearly all stamps have the blot removed from the bottom of "B" of "Belfast," sometimes causing this letter to be defective at S.W. corner.

Transfer V (printings ? 7 to 11)

1. Dot between "AN" of "and"; clear break in outline opposite top of right pillar.
2. Smudge above right stroke of "W" of "Railway." Right stroke of "A" of "and" too long.
3 Dot both sides of line above "S" of "letters." Top outline broken above "ERN" of "Northern."

x (4 or 8) Blot on right foot of 3rd bar in left pillar. Line below "Belfast" crossed at left end by small vertical stroke.

5. Left stroke of "A" of "and" broken. S.W. triangle patched up.
6 Coloured spot near left edge of S.W. triangle.
7. Large coloured dot on line below "GL" of "Single," and above 2nd "R" of "Northern". "FA" of "Belfast" joined.

y (8 or 4) White spot to right of N.E. corner of shield: Line above "D" of "and" broken.

Smudge on lines over "RS" of "letters."

All types except 3, 6, and 9, show a faint vertical hairline E of "Railway."

Transfer VI (printings 12 to 20.)

1. Top outline of N.W. triangle broken by white spot under "LF" of "Belfast."
2. White dot on upper edge of shield.
3. Lower outline smudged or dotted under "NT" of "Counties."
4. Minute white dot on left edge of shield opposite foot of "2"
5. No general distinctive marking.
6. Outline broken to left of "Counties."
7. 2nd perpendicular line from left too short at bottom.
8. Line broken to left of 4th bar in left pillar.

6 and 9. Bottom outline bent upwards at left end.

9. Left bottom corner rather defective.

Note.—Several of the printings from the 6th transfer are printed in 4 panes, each showing distinctive markings, and the first 3 issues, 12, 13, and 14, showed, in every stamp, dots under the "I" and "G" of "Single", which, with the exception of that under "I" in type 9, were all cleaned off, when the transfer was retouched before the 15th printing; but every printing that I have examined, except the 12th, shows the above mentioned defects in each pane.

BELFAST AND COUNTY DOWN RAILWAY.

Transfer I (Issues 1 to 3 ?)

1. White scratch on bottom bar in right pillar.

2. Outline broken E. of "County" 2nd line above "TY" of "County" broken.
3. Dot before "B" of "Belfast."
4. White spot at top of bottom bar, right pillar.
5. Outlines broken S.W. of "Belfast" N.E. of "County" and W. of 2 lowest bars in left pillar.
6. Left stroke of "N" of "Down" defective.
7. Stroke or smudge joining the 2 lines under 2nd bar, left pillar.
8. Line under "L" of "Letters" indented.
9. 2nd line over "L" of "Railway" faintly broken.

Transfers II, III, and IV.

As each of these were only used for one printing, I do not at present think it necessary to give their distinctive markings. The printing from the 3rd transfer can be readily distinguished by its emerald hue; while in specimens that I have seen from Transfer II the top outline in very faint and defective, and in Transfer IV it is clear and the same thickness as the lines below it.

Transfer V (printings 7 to 10.)

1. Dot on 2nd line above "T" of "County"
2. 2 dots at the top of N.W. triangle, near apex.
3. 2 dots in the middle of N.W. triangle; foot of "B" of "Belfast" broken.
4. Line broken N.W. of "R" of "Railway."
5. Line below "F" of "Belfast" broken.
6. Right stroke of "U" of "County" broken.
7. "L" of "Belfast" smudged and "B" broken at foot.
8. Dot before "BY."
9. Line in S.W. triangle broken above "F" of "for."

Transfer VI.

In every stamp, the 4th bar in left pillar touches the line beneath.

1. White blot on S.W. triangle above "DO" of "Down."
2. Line indented S.W. of left foot of "R" in "Railway."
3. No general markings.
4. Line broken to left of lowest bar in left pillar.
5. White dot on right edge of 3rd bar in left pillar. 2nd line broken to right of 5th bar in right pillar.
6. White smudge on upper edge of shield.
7. Dot on line below left stroke of 2nd "N" of "Conveyance."
8. 2nd line under "U" of "County" broken.
9. There is an almost imperceptible smudge on line below "ND" of "And."

SLIGO LEITRIM AND NORTHERN COUNTIES.

Transfer I.

Believed to have been only used for the first printing, which can be distinguished by its dark yellow green colour.

Transfer II (printings 2, 3, 4 ?)

In every stamp, the right outline is broken opposite the 5th bar in pillar.

4. Blot connecting top of 4th bar in left pillar with the line to right of it.
5. 2nd line above "H" of "Northern" broken. Top outline defective at left end.
6. Left outline broken opposite "CO" of "conveyance." Smudge under "D" of "And."
7. Coloured dot between the 2 lines W. of top of 3rd bar in left pillar.
8. White dot at S.E. corner of N.E. triangle.
9. White circle round shield broken opposite first "C" of "Conveyance"; N.W. corner of "O" of "Northern" broken.

x (1, 2, or 3) Blot on lines under "L" "Leitrim" and under "LI" of "Sligo." Dot under first "C" of "Conveyance."

y (1, 2, or 3) Right outline strong and unbroken except opposite 5th bar. Top outline weak and jagged above "LEIT" of "Leitrim."

Transfer III (printing 5)

Although only used for one printing, its shade can hardly be distinguished from the preceding, so I give the prominent distinctive marks. The right outline is clear, except on type 8: sheets were either perf: or imperf: on right side.

1. 2nd line above "Sligo" broken or indented near left end
2. Top outline thin above first "I" of "Leitrim."
3. No stop after "Sligo."
4. Thin stroke joining 2 lines N.W. of "Single," also top bar in left pillar to line to right.
5. 2nd line to left of top of 5th bar, left pillar broken.
6. Line above "O" of "Northern" broken.
7. Top bar in right pillar touches line above.
8. Bottom stroke of first "E" of "Letters" too short.
9. Left stroke of first "N" of "Northern" very defective.

Transfer IV (printing 6.)

Easily known by its dark grey colour.

Transfer V. (printings 7 and 8)

Both printings are in bright emerald, and can be distinguished by the stamps of the 7th issue being perforated all round, while the 8th are imperforate on the outer margin of sheet.

BALLYCASTLE RAILWAY.

It is not at present needful to write more about this line, as the printings from each transfer are in such distinctive groups of colours that no further means of identifying their transfer are necessary.

In publishing the above theories about the interesting "Carswell" letter fee stamps, I do so with a full sense of their shortcoming and probable inaccuracies. They are only theories, based on the official list printings received and issued. But my object will be fully achieved if it leads other collectors to look among their specimens for dated copies, and to communicate any discoveries they make to the editor, so that the early history of these Irish stamps may be at last cleared up.

I must also mention that the printer has been indulging in his annual Xmas joke at my expense, having this time cut out and lost all my introductory remarks on the Ballycastle Railway, and half of those on the Sligo one; an apparent hiatus between the first and second instalments of my article.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Great Britain. The following list, with those already chronicled, completes the various series overprinted on the King's Head unappropriated dies as far as issued.

Bankruptcy.
1/6, green, overprint brown
Civil Service.
5/-, green, overprint green
10/-, ,, ,, ,,
Companies Registration.
6d., purple, overprint olive
5/-, green ,, ,,
£1, purple ,, ,,
Companies Winding Up.
1d., purple, overprint violet
1/-, green ,, ,,
2/6, ,, ,, ,,
5/-, ,, ,, ,,
Consular Service.
1d., purple, overprint black
3d., ,, ,, brown
6d., ,, ,, blue-green
1/-, green ,, black
2/6, ,, ,, brown
£1, purple ,, black
£3, ,, ,, brown
25 cents on 3d., purple, overprint brown
50 ,, ,, 6d., ,, ,, blue-green
1 dollar ,, 1/- green ,, black
2 ,, ,, 2/-, ,, ,, blue
2½ ,, ,, 2/-, ,, ,, blue-green
5 ,, ,, £1, purple ,, black
6 ,, ,, £2, ,, ,, blue
10 ,, ,, £3, ,, ,, brown
20 ,, ,, £5, ,, ,, blue-green
50 ,, ,, £10, ,, ,, violet
Contract Note.
4/-, purple, overprint black
10/-, ,, ,, ,,
District Audit.
5/-, green, overprint blue
£1, purple, ,, ,,
£5, ,, ,, ,,
Foreign Bills.
1d., purple, overprint purple
15/-, green, ,, green
£1/10s., purple ,, purple
£2, ,, ,, ,,
House of Lords.
£10, purple, overprint red
Judicature Fees.
5/-, green, overprint purple-black
15/-, ,, ,, ,,
Note. The 5/- chronicled in Nov 1902 is an error for "1/-"
Land Registry.
1/-, green, overprint purple
Police Court
2/6, green, overprint orange-red.
Public Records.
£1, purple overprint brown-red.
Ireland, Bankruptcy.
£1, purple, overprint blue-green.
Ireland, County Courts.
1d., purple, overprint carmine
2d., ,, ,, ,,
6d., ,, ,, ,,
1/6, green ,, ,,
2/-, ,, ,, ,,
2/6, ,, ,, ,,
10/-, ,, ,, ,,
Ireland Dog Licence.
The "Petty Sessions" stamp surcharged "FOR—DOG LICENCE" in two lines in black
6d., green and sage-green (black sur.)
Ireland, Judicature.
1d., purple, overprint red
3d., ,, ,, ,,
4d., ,, ,, ,,
6d., ,, ,, ,,
2/6, green ,, ,,
Ireland, Land Commission.
6d., purple, overprint blue
1/-, green ,, ,,
Ireland, Records.
5/-, green, overprint brown
Ireland, Registration of Deeds.
3d., purple, overprint blue-green
4d., ,, ,, ,,
6d., ,, ,, ,,
2/6, green ,, ,,
10/-, ,, ,, ,,
£1, purple ,, ,,
Ireland, Registration of Title.
5/-, green overprint red.
Ireland, Registration of Title Insurance Fund.
1/-, green, overprint black-purple.
(*Scotland*). *Law Courts.*
1d., purple, overprint green
4d., ,, ,, ,,
6d., ,, ,, ,,
1/-, green ,, ,,
2/6, ,, ,, ,,
5/-, ,, ,, ,,
10/-, ,, ,, ,,
£1, purple ,, ,,
Register House, Scotland.
1d., purple, overprint blue
3d., ,, ,, ,,
6d., ,, ,, ,,
1/-, green ,, ,,
2/6, ,, ,, ,,
5/-, ,, ,, ,,
10/-, ,, ,, ,,
£1, purple ,, ,,
£5, ,, ,, ,,

Porto Rico. *Aduanas.* Mr. A. E. Lawrence submits a 5 c.peso, brown, Giro stamp surcharged "Aduanas" in tall shaded capitals, 36x10 mm.

Portugal. *Imposto do Sello, 1903.* Mr A. M. South submits two values of a similar design to recent issues. They bear an overprint "IMPOSTO DO SELLO" in Roman caps. in black. The value and date are also in black. Perf. 11½
20 reis, brown, ochre and black
200 ,, ,, ,, ,,

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. December, 1903.

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NOTE. Page numerals in heavy type denote postal matter, telegraph items are indicated by italic figures, and ordinary type is used for reference to fiscal and to other matters that are sufficiently indicated by their titles.

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		UN. s. d.	USED. s. d.

BOLIVIA.

TABACOS.

1894. Figure of Justice in oval. Value in words and "TABACOS" below. Lithographed. Type similar to No. 248.

(a) Imperf.
1. 1 cent., brown ...

(b) Perf 11.
2. 1 cent., brown ...

Type 248.

Date? Type similar to last, but without value in words below. Lithographed. Perf. 11. Type 248.

3.	1 cent., brown ...	0 3	0 2
4.	2 ,, blue green	0 6	0 6

Type 249.

1895. Tobacco plant in centre. Name above; "LEY DE TABACOS" and value in words below. Type 249.

(a) Perf. 11 x 13.
5 1 cent., violet ...
6. 2 ,, carmine ... 0 4
7. 2 ,, red ...

(b) Perf. 11.
8. 1 cent., violet ... 0 2

(c) Perf. 13.
9. 2 cent., carmine ...

1899. For Cigarettes. Name, inscriptions and value in ornamental rectangle. Type 250.

10. 1 cent., blue ...
11. 2 ,, ,, ...

1901. "Transacciones" stamp surcharged "TABACOS" in red (15 x 3mm).
12. 2 cent., green ...

TIMBRE see TRANSACCIONES.

		UN. s. d.	USED. s. d.

Type 250.

Type 251.

TRANSACCIONES.

1867. Figure of Justice in oval. Perf. 12. Type 251.

13.	5 cent., black ...	0 1	
14.	10 ,, green ...	0 3	
15.	50 ,, bistre ...	1 6	
16.	100 ,, vermilion ...		
17.	500 ,, blue ...		

"Essay" or "Error":
18. 5 cent., orange ...

Type 252.

Type 253.

Type 254.

Type 255.

	UN. s. d.	USED. s. d.

1883. Figure of Justice in oval; "TRANSACCIONES" on label below for values in "centavos": Head of Bolivar in oval and "LEY DE TIMBRES" below for values in "bolivianos." Perf. 12. Types 252-255.

19.	5 cent., dark blue, 1a Clase	0 3	
20.	10 cent., dark blue, 2a Clase	0 2	
21.	20 cent., dark blue, 3a Clase	0 4	
22.	50 cent., dark blue, 4a Clase	0 9	
23.	1 bol., dark brown, 5a Clase	1 6	
24	5 bol., violet, 6a Clase		
25.	10 bol, vermilion, 7a Clase		
26.	20 bol., bistre, 8a Clase		

Date? Surcharged "TESORO PUBLICO—COCHABAMBA" in double-lined oval in red.

27.	10 cent., dark blue, 2a Clase		

18? Postage stamps of 1887 surcharged "TIMBRE" in Roman caps. Rouletted.

(a)	Surcharge in blue.		
28.	1 cent., carmine ...	1 0	0 6
(b)	Surcharge in red.		
29	2 cent., violet ...	1 0	
(c)	Surcharge in green.		
30.	1 cent., carmine ...		

Date? Postage stamps of 1890 surcharged as before. Perf. 12.

(a)	Surcharge in violet.		
31.	1 cent., carmine ...	1 0	
(b)	Surcharge in red.		
32.	1 cent., carmine ...		
(c)	Surcharge in green.		
33.	1 cent., carmine ...	1 0	

189? Postage stamp of 1893 surcharged "TIMBRE" diagonally in Roman caps., in violet. Lithographed. Perf. 12.

34.	1 cent., rose ...		

Type 256.

1892. Figure of Justice in oval. "TRANSACCIONES" on label below. Perf. 12. Type 256

35.	1 cent, dark blue ...	0 4	
36.	2 ,, ,, ...	0 6	

1898. Stamp of 1883 surcharged "PROVISORIO" "*1898*" in two lines in red.

(1)	Surcharge horizontal.		
37.	5 cent., dark blue, 1a Clase		
(2)	Surcharge vertical, reading upwards.		
38.	5 cent., dark blue, 1a Clase	2 6	
(3)	Surcharge horizontal, 4 times repeated.		
39.	5 cent., dark blue, 1a Clase		
(4)	Surcharge vertical, upwards, double.		
40.	5 cent., dark blue, 1a Clase		

1899? Stamps of 1883 and 1892 surcharged "PROVISORIO" horizontally, in small red caps., with handstamp.

41.	1 cent., dark blue ...	0 9	
42.	5 ,, ,, 1a Clase		

Date? Surcharged "S. CRUZ" diagonally, downwards, in thick black Roman caps.

43.	5 cent., dark blue, 1a Clase		

Date? Types as before but colours changed. Perf. 12.

44.	1 cent., ? ...		
45.	2 ,, green ...	0 2	
46.	5 ,, yellow, 1a Clase		
47.	10 cent., vermilion, 2a Clase	0 4	

BRAZIL.

BEBIDAS.

(*Alcoholic liquors.*)

Type 257.

1897. Bands, 150 x 22 mm. "IMPOSTO DE BEBIDAS" and Southern Cross in small circle within circular band lettered with name. Value below. On each side 10 stars in two rows on diagonally lined background. Type Type 257.

(a)	Imperf.		
1.	10 reis, black on yellow green		
2.	25 ,, ,, yellow		
3.	40 ,, ,, red ...		
4.	50 ,, ,, flesh		
5.	65 ,, ,, blue grey		
6.	100 ,, ,, chamois		
7.	150 ,, ,, brown		
8.	225 ,, ,, mauve	1 6	
9.	300 ,, ,, green		
(b)	Perf. 11½ horizontally.		
10.	10 reis, black on y'l'w gr'n	0 2	
11.	25 ,, ,, yellow	0 3	
12.	40 ,, ,, red		
13.	50 ,, ,, flesh		
14.	65 ,, ,, blue grey		
15.	100 ,, ,, chamois		
16	225 ,, ,, mauve		
17	300 ,, ,, green		

Type 258.

	UN. s. d.	USED. s. d.

1897. Bands, 125 x 32 mm. Figure of value on straight label, name and "REIS" above, "IMPOSTO DE BEBIDAS" below. On each side, stars in circles gradually decreasing in size. Dated. Type 258.

18.	660 reis, yellow green		
19.	1800 ,, yellow brown		

1898-99. Bands, 126 x 12½ mm. Type as last (No. 258).

19a.	120 reis, blue on white	0 4	
19b.	130 ,, brown on yellow	0 6	
19c.	130 ,, ,, ,, buff		
19d.	180 ,, blue on green	0 9	
19e.	200 ,, brown on white	0 6	
19f.	200 ,, ,, ,, blue	0 9	
19g.	240 ,, blue on white	1 0	
19h.	240 ,, ,, ,, blue		
19i.	420 ,, blue on carmine		
19j.	450 ,, brown on green		

1898. Band, 149 x 12½ mm. Circle with inscription and value in centre, 10 stars shaded and plain alternately in a line on each side. Imperf.

19k.	12½ reis, grey black	0 2	

1897. Bands, 148 x 22 mm. Circle with inscription and value in centre, 10 stars, shaded and plain alternately displayed in a curve on each side. Imperf.

20.	20 reis, black on pale green	0 3	
20a.	20 reis, black on pale green, rouletted ...	0 6	
21.	40 reis, black on rose	0 4	

Date? Band, 150 x 21 mm. Circle with inscriptions and value in centre, 10 stars in 3 groups separated by small circles with Southern Cross on each side.

22.	1000 reis, blue ...	1 6	

Date? Bands, 127 x 22 mm. Value in centre of oval band containing name. "IMPOSTO" on left and "de BEBIDAS" on right on curved ornamental labels.

23.	12½ reis, black on yellowish (imp.) ...		
24.	40 reis, black on pink (perf. 9)		

1899. Bands, 145 x 22 mm. Same type as last, but value in coloured letters on white ground.

(a) *For Home manufactures.*

(1)	Imperf.		
25.	60 reis, green ...		
26.	100 ,, ,, ...	1 0	
27.	200 ,, ,, ...		
28.	250 ,, ,, ...		
29.	400 ,, ,, ...		
30.	450 ,, ,, ...		
31.	500 ,, ,, ...	1 6	
32.	600 ,, ,, ...		
33.	1000 ,, ,, ...	4 0	1 0
(2)	Perf. 13½-14.		
34.	40 reis, green ...	0 3	
35.	200 ,, ,, ...	0 9	
(3)	Perf. 12½-13.		
36.	500 reis, green ...		
(4)	Perf. 11-11½.		
37.	40 reis, green ...	0 3	
38.	50 ,, ,, ...	0 4	
39.	200 ,, ,, ...	1 6	

(b) *For Foreign manufactures.*

(1)	Imperf.		
40.	50 reis, brown ...	0 9	
41	130 ,, ,, ...	1 0	
(2)	Perf. 8½-9.		
42.	65 reis, brown ...	0 4	

1900? Bands, 127x15 mm. Figure of value in centre on white ground, with "RÉIS" on each side. "BEBIDAS" on straight label below, name above, "IMPOSTO" on left and "DE CONSUMO" on right of central design. Imperf.

(a)	*For Home manufactures.*		
43.	25 reis, green ...		0 3
44.	40 ,, ,, ...	0 6	
45.	40 ,, ,, (perf. 11)		
(b)	*For Foreign manufactures.*		
46.	20 reis, brown ...		
47.	25 ,, ,, ...	0 3	
48.	40 ,, ,, ...	0 3	

CALCADO.

(*Boots.*)

1899. "Calçado" and figure of value on plain label across centre. "IMPOSTO DE CONSUMO" above and "REIS" and name below, on curved labels. Type 259.

(a) *For Home manufactures.*

Type 259.

(1)	Perf. 12½-13 ...		
49.	100 reis, green on white*		
(2)	Perf. 11-11½ ...		
50.	100 reis, green on white		
(3)	Perf 8½-9 ...		
51.	100 reis, green on yellowish		
52.	400 ,, ,, ,,		
53.	1000 ,, ,, ,,		
(4)	Perf 5-7 ...		
54.	200 reis, green on yellowish		
55.	300 ,, ,, ,,		
56.	700 ,, ,, ,,		
(b)	*For Foreign manufactures.*		
(1)	Imperf.		
57.	100 reis, brown on white		
58.	400 ,, ,, ,,		
(2)	Perf. 13½-14		
59.	200 ,, ,, yellowish		
(3)	Perf. 12½-13.		

*The white paper is usually, though not always, thinner than the "yellowish" This remark applies to all stamps of this type assigned to different duties.

		UNUSED. s. d.	USED. s. d.
60.	100 reis, brown on white		
61.	100 ,, ,, yellowish		
62.	200 ,, ,, ,,		
63.	400 ,, ,, white		
64.	700 ,, ,, yellowish		
(4)	Perf. 11-11½.		
65.	100 reis, brown on yellowish		
66.	200 ,, ,, ,,	0 9	
67.	300 ,, ,, ,,		
68.	300 ,, ,, white		
(5)	Perf. 8½-9.		
69.	400 reis, brown on yellowish (Small "4" in "400")		
70.	400 reis, brown on white (large "4" in "400")		
(6)	Perf. 5-7.		
71.	100 reis, brown on y'llw'h	0 6	
72.	200 ,, ,, ,,		
73.	1000 ,, ,, ,,		

This series was superseded by the series "Consumo."

CARTAS DE JOGAR.

(*Playing Cards*)

1900 ? Same type as for "Calçado", No. 259

(a) *For Home manufactures.*

Perf. 5-7. ...

74. 500 reis, green on yellowish* ...

(b) *For Foreign manufactures.*

(1) Imperf. ...

75. 500 reis, rose on white

(2) Perf. 11-11½ ...

76. 500 reis, rose on yellowish

(3) Perf. 5-7. ...

77. 500 reis, rose on yellowish

This series was superseded by the series "Consumo."

CONSERVAS.

(*Preserves.*)

1899. Same type as for "Calçado" No. 259.

(a) *For Home manufactures.*

(1) Perf. 11-11½.

78. 100 reis, green on white* 0 4

(2) Perf. 8½-9

79. 50 reis, green on yellowish 0 6

80. 100 reis, green on yellowish ... ...

(3) Perf 5-7.

81. 50 reis, dark green on yellowish 0 6

(b) *For Foreign manufactures.*

(1) Perf. 12½-13.

82. 50 reis, yellow on white

83. 100 ,, ,, yellowish

(2) Perf. 11-11½.

84. 50 reis, yellow on white 0 3

85. 100 ,, ,, ,, 0 6

(3) Perf. 8½-9. ...

86. 50 reis, yellow on white

87. 50 ,, ,, yellowish ... ...

This series was superseded by the series "Consumo."

*See Note to series for "Calçado".

		UN. s. d.	USED. s. d.

CONSULAR.

Type 260.

1893 ? Head of Liberty in circle in upper left corner, with oblique label bearing name. Inscription "IMPOSTO DO SELLO CONSULAR" on straight label below. Figure of value overprinted in red. Type 260.

(a) Perf. 13½-14.

88.	400 reis, orange ...		
89.	1000 ,, orange yellow	1 0	
90.	2000 ,, brown ...		
91.	2000 ,, pale purple brown	1 6	
92.	2000 ,, grey brown		
92a.	10$, rose pink ...		
(b)	Perf. 12½-13.		
93.	100 reis, pink ...		
94.	300 ,, slate lilac ...	0 4	
(c)	Perf. 11-11½.		
95.	200 reis, lilac ...		
96.	1000 ,, dull yellow ...	0 6	
97.	1000 ,, pale buff ...		
98.	2000 ,, grey brown		
99.	2000 ,, pale red brown	0 9	
100.	5000 ,, green ...	1 0	
101.	10$, pink ...	2 6	
(d)	Perf. 13-11.		
102.	2000 reis, pale red brown		
103.	2000 ,, bistre ...		
(e)	Perf unknown.		
104.	20 reis, grey ...		
105.	50 ,, green ...		
106.	20$, slate ...		
107.	50$, bistre ...		

Type 261.

	UN. s. d.	USED. s. d.
1900? Upright rect. Head of Liberty to right. Value overprinted in black on blank space between words "REIS" on lower label. Perf. 5-7. Type 261.		
108. 10 reis, green ...		
109. 20 ,, ,, ...		
110. 30 ,, ,, ...		
111. 40 ,, ,, ...		
112. 1$,, rose ...		
113. 2$,, ,, ...		3 6
114. 5$,, ,, ...		5 0

CONSUMO.

(Where assigned to any special article, see under the name of the article, e.g. BEBIDAS, CALÇADO, CARTAS DE JOGAR, CONSERVAS, ESPECIALIDADES PHARMACEUTICAS, FUMO, PERFUMARIAS, PHOSPHOROS, TECIDOS, VELAS and VINAGRE.)

1899. Type as for CALÇADO, but with that word omitted, No. 259.

(a) *For Home manufactures.*

1. With thick figures of value. Imperf.

115. 10 reis, green on white* 0 2

2. With thin figures of value.

(1) Imperf.

116. 20 reis, green on white 0 2
117. 25 ,, ,, ,, 0 3

(2) Perf. 11-11½.

118. 20 reis, green on white
118a. 2000 ,, ,, ,,

Do. Surcharged "VEADO" vertically, reading downwards, in black. Imperf.

119. 20 reis, green ...

(b) *For Foreign manufactures.*

1. With thick figures of value. Imperf.

120. 10 reis, brown ...
121. 25 ,, ,, ...
122. 50 ,, ,, ...

2. With thin figures of value.

(1) Imperf.

123. 10 reis, brown ...
124. 25 ,, ,, ...
125. 50 ,, ,, ...

(2) Perf. 12½-13.

126. 50 reis, brown ...

(3) Perf. 8½-9.

127. 50 reis, brown ...
127a. 2000 ,, ,, ...

1900. Same type, No. 275, as last issue of "FUMO" but with word "FUMO" omitted from circular band enclosing the Head of Liberty.

(a) *For Home manufactures.* Imperf.

128. 25 reis, green ...
129. 40 ,, ,, ...

(b) *For Foreign manufactures.*

(1) Imperf.

130. 25 reis, brown ...
131. 40 ,, blue ...

(2) Perf. 8½-9.

132. 200 reis, blue ...

1900. Band, Type 280, 60 x 12 mm., but with word "FUMO" erased from top of central circular band leaving a blank space, in which in some copies traces of the word "FUMO" may be seen. Imperf. Type 280.

133. 8 reis, dark brown
134. 8 ,, brown ... 0 6 0 6

* See note to series for "Calçado."

	UN. s. d.	USED. s. d.
Do. Perf. 11½.		
135. 8 reis, dark brown		
136. 8 ,, brown ...		

Type 262.

190 . Five rayed star with Southern Cross, surrounded by a wreath in circle. Figures of value in upper corners and "CONSUMO" on label at base. Rouletted. Type 262.

(a) *For Home manufactures.*

137. 20 reis, green ... 0 2
138. 40 ,, ,, ...
139. 50 ,, ,, ...

Do. Surcharged **"Veado"** vertically, reading downwards, in black.

140. 40 reis, green ...

(b) *For Foreign manufactures.*

141. 20 reis, carmine ... 0 3
142. 25 ,, ,, ...
143. 40 ,, ,, ...

Type 263.

1901. Similar type to last, but "BRAZIL" at top and "CONSUMO" with value below. Lithographed. Imperf. Type 263.

144. 20 reis, carmine rose 0 2

Type 264.

Type 265.

1902. Head of Liberty in various frames, to left on 25 r. and to right on 40 r. and 50 r. Small rect. Imperf. Type 264-265.

145. 25 reis, green ... 0 3
146. 50 ,, ,, ...

	UN. s. d.	USED. s. d.

Do. Surcharged **"Veado"** vertically, reading upwards, in black.

147. 40 reis, green ...

190. Small oblong band, with Head of Liberty to right. Value and "BRAZIL"—"CONSUMO" on either side. Imperf.

148. 8 reis, green ...

ESPECIALIDADES PHARMACEUTICAS.

(*Pharmaceutical Preparations.*)

Type 266.

1899. Small oblong rect., 22 x 7 mm., with value in centre. Type 266.

(a) *For Home manufactures.*

(1) Imperf.

149. 100 reis, green ...

150. 200 ,, ,, ...

(2) Perf. 11-11½ vertically.

150a. 200 reis, green ... 1 6

(3) Perf. 8½-9 vertically ...

151. 100 reis, green ... 1 0

(b) *For Foreign manufactures.*

(1) Imperf.

152. 60 reis, blue ...

153. 80 ,, ,, ...

(2) Perf. 11-11½ vertically.

153a. 100 reis, ultramarine 0 6

153b. 100 ,, dark blue ... 0 4

153c. 200 ,, ,, ... 1 6

(3) Perf. 8½-9 vertically

154. 100 reis, ultramarine

155. 200 ,, ,, ...

FUMO.

(*Tobacco.*)

A. STAMPS.

Type 267.

1892. Figure of value in centre surrounded by ornaments. Name above value and "IMPOSTO" on label at top and "DO FUMO" at base. Type 267.

(a) Perf. 11½-12.

156. 10 reis, blue ... 0 3

157. 10 ,, pale blue ... 0 4

158. 20 ,, emerald green

159. 50 ,, carmine ...

160. 50 ,, carmine rose 0 9

161. 100 ,, mauve ...

(b) Imperf.

162. 10 reis, blue ...

163. 50 ,, carmine ...

(c) Rouletted.

164. 10 reis. blue ... 1 0

	UN. s. d.	USED. s. d

Type 268.

1892? Southern Cross in oval. Name above, value below. Type 268.

165. 40 reis, blue lilac (imperf.) ... ...

166. 40 reis, blue lilac (perf. 11½) ...

167. 200 reis, red brown (perf. 13) ... ...

Type 269.

1895. Southern Cross in circle. "IMPOSTO DO FUMO" above and value and name below. Perf. 11-11½. Type 269.

168. 200 reis, orange brown

169. 400 ,, blue green

Type 270.

1897. Head of Liberty to left in circle. Type 270.

(a) Imperf.

170.	5 cent.,	ultramarine	0 1	0 1
171.	10 ,,	red violet	0 2	0 2
172.	20 ,,	green ...	0 3	0 2
173.	50 ,,	dark brown	0 4	

		UN. s. d.	USED. s. d.
174.	100 cent., ultramarine	0 6	
175.	200 ,, red ...	0 9	
(b)	Perf. 11-11½.		
176.	10 reis, red violet ...	0 3	
177.	20 ,, green ...		
178.	100 ,, ultramarine		
(c)	Perf. 11-11½ x 13½-14.		
179.	10 reis, red violet ...	1 0	
(d)	Perf. 11-11½ x 12½-13.		
180.	10 reis, red violet ...		
(e)	Perf. 13½ x imperf. ...		
181.	20 reis, green ...		
(f)	Perf. 5-7 x imperf.		
182.	10 reis, red violet ...		2 6
183.	20 ,, green ...	2 6	

1898? Type of 1892 issue, No. 267, in new colours.

(a)	Perf. 11½.		
184.	10 reis, violet ...		
185.	25 ,, red violet ...	0 4	
186.	50 ,, orange brown	0 6	
187.	50 ,, pale brown ...		
188.	50 ,, dull brown ...		
189.	60 ,, bronze green	0 6	
190.	100 ,, blue ...	0 6	0 4
191.	100 ,, dark blue ...		
192.	200 ,, carmine red	1 0	
193.	200 ,, rose red ...		
Do.	On buff paper.		
193a.	100 reis, dark blue ...	1 0	
(b)	Imperf.		
194.	25 reis, red violet ...		
195.	60 ,, bronze green		
(c)	Rouletted		
196.	100 reis, blue ...		

Type 271.

Type 272.

1898? Head of Liberty in oval. Figures of value in ovals in lower corners. Types 271-272.

(a) Imperf.

		UN. s. d.	USED. s. d.
197.	5 reis, light blue ...	0 2	0 2
198.	5 ,, dark blue ...	0 2	0 2
199.	10 ,, pale violet ...	0 2	0 2
200.	10 ,, dark violet ...	0 2	0 2
201.	20 ,, green ...	0 6	0 6
(b)	Imperf. On yellow paper		
202.	10 reis, pale violet ...		
203.	20 ,, green ...		
(c)	Perf. 11½.		
204.	10 reis, pale violet on thin paper.		
205.	10 reis, dark violet ...	0 2	
206.	20 ,, yellow green	0 4	
207.	20 ,, bright green	0 3	
208.	20 ,, emerald green	0 3	

Type 273.

1898? Southern Cross in circle. Inscription "FUMO ESTRANGEIRO" above. Perf. 11½. Type 273.

209.	50 reis, violet ...	0 4	
210.	100 ,, emerald green	0 9	
211.	100 ,, yellow green		
212.	250 ,, brown ...	1 6	
213.	500 ,, carmine ...		
214.	1000 ,, blue ...		
215.	2000 ,, blue ...		

Type 274.

1898? Head of Liberty to left in circle. Imperf. Type 274.

216.	50 reis, yellow green	0 4	
217.	100 ,, ultramarine		

1899? Head of Liberty to right in oval in second colour. Curved label with "IMPOSTO DO FUMO" above oval. Name above and value below. Perf. 11½.

218.	800 reis, orange and green		
219.	1600 ,, turquoise blue and black		

1900. Type of 1897 issue, No 270, but with figure of value added in thin figures by a second printing.

(a)	*For Home manufactures.*		
(1)	Perf. 11-11½.		
220.	20 reis, green ...		
221.	40 ,, ,, ...		
222.	80 ,, ,, ...		

	UN. s. d.	USED. s. d.

Do. Surcharged "**Veado**" vertically, reading upwards, in black.

147. 40 reis, green ...

190. Small oblong band, with Head of Liberty to right. Value and "BRAZIL"—"CONSUMO" on either side. Imperf.

148. 8 reis, green ...

ESPECIALIDADES PHARMACEUTICAS.

(*Pharmaceutical Preparations.*)

Type 266.

1899. Small oblong rect., 22 x 7 mm., with value in centre. Type 266.

(*a*) *For Home manufactures.*

(1) Imperf.

149. 100 reis, green ...

150. 200 ,, ,, ...

(2) Perf. 11-11½ vertically.

150a. 200 reis, green ... 1 6

(3) Perf. 8½-9 vertically ...

151. 100 reis, green ... 1 0

(*b*) *For Foreign manufactures.*

(1) Imperf.

152. 60 reis, blue ...

153. 80 ,, ,, ...

(2) Perf. 11-11½ vertically.

153a. 100 reis, ultramarine 0 6

153b. 100 ,, dark blue ... 0 4

153c. 200 ,, ,, ... 1 6

(3) Perf. 8½-9 vertically

154. 100 reis, ultramarine

155. 200 ,, ,, ...

FUMO.

(*Tobacco.*)

A. STAMPS.

Type 267.

1892. Figure of value in centre surrounded by ornaments. Name above value and "IMPOSTO" on label at top and "DO FUMO" at base. Type 267.

(a) Perf. 11½-12.

156. 10 reis, blue ... 0 3

157. 10 ,, pale blue ... 0 4

158. 20 ,, emerald green

159. 50 ,, carmine ...

160. 50 ,, carmine rose 0 9

161. 100 ,, mauve ...

(b) Imperf.

162. 10 reis, blue ...

163. 50 ,, carmine ...

(c) Rouletted.

164. 10 reis blue ... 1 0

	UN. s. d.	USED. s. d

Type 268.

1892 ? Southern Cross in oval. Name above, value below. Type 268.

165. 40 reis, blue lilac (imperf.) ... ...

166. 40 reis, blue lilac (perf. 11½) ...

167. 200 reis, red brown (perf. 13) ... ...

Type 269.

1895. Southern Cross in circle. "IMPOSTO DO FUMO" above and value and name below. Perf. 11-11½. Type 269.

168. 200 reis, orange brown

169. 400 ,, blue green

Type 270.

1897. Head of Liberty to left in circle. Type 270.

(a) Imperf.

170.	5 cent., ultramarine	0 1	0 1
171.	10 ,, red violet	0 2	0 2
172.	20 ,, green ...	0 3	0 2
173.	50 ,, dark brown	0 4	

		UN. s.	UN. d.	USED. s.	USED. d.
174.	100 cent., ultramarine	0	6		
175.	200 ,, red ...	0	9		
(b)	Perf. 11-11½.				
176.	10 reis, red violet ...	0	3		
177.	20 ,, green ...				
178.	100 ,, ultramarine				
(c)	Perf. 11-11½ x 13½-14.				
179.	10 reis, red violet ...	1	0		
(d)	Perf. 11-11½ x 12½-13.				
180.	10 reis, red violet ...				
(e)	Perf. 13½ x imperf. ...				
181.	20 reis, green ...				
(f)	Perf. 5-7 x imperf.				
182.	10 reis, red violet ...			2	6
183	20 ,, green ...	2	6		

1898? Type of 1892 issue, No. 267, in new colours.

(a)	Perf. 11½.				
184.	10 reis, violet ...				
185.	25 ,, red violet ...	0	4		
186.	50 ,, orange brown	0	6		
187.	50 ,, pale brown ...				
188.	50 ,, dull brown ...				
189.	60 ,, bronze green	0	6		
190.	100 ,, blue ...	0	6	0	4
191.	100 ,, dark blue ...				
192.	200 ,, carmine red	1	0		
193.	200 ,, rose red ...				
Do.	On buff paper.				
193a.	100 reis, dark blue ...	1	0		
(b)	Imperf.				
194.	25 reis, red violet ...				
195.	60 ,, bronze green				
(c)	Rouletted				
196.	100 reis, blue ...				

Type 271.

Type 272.

1898? Head of Liberty in oval. Figures of value in ovals in lower corners. Types 271-272.

(a)	Imperf.				
197.	5 reis, light blue ...	0	2	0	2
198.	5 ,, dark blue ...	0	2	0	2
199.	10 ,, pale violet ...	0	2	0	2
200.	10 ,, dark violet ...	0	2	0	2
201.	20 ,, green ...	0	6	0	6
(b)	Imperf. On yellow paper				
202.	10 reis, pale violet ...				
203.	20 ,, green ...				
(c)	Perf. 11½.				
204.	10 reis, pale violet on thin paper.				
205.	10 reis, dark violet ...	0	2		
206.	20 ,, yellow green	0	4		
207.	20 ,, bright green	0	3		
208.	20 ,, emerald green	0	3		

Type 273.

1898? Southern Cross in circle. Inscription "FUMO ESTRANGEIRO" above. Perf. 11½. Type 273.

209.	50 reis, violet ...	0	4		
210.	100 ,, emerald green	0	9		
211.	100 ,, yellow green				
212.	250 ,, brown ...	1	6		
213.	500 ,, carmine ...				
214.	1000 ,, blue ...				
215.	2000 ,, blue ...				

Type 274.

1898? Head of Liberty to left in circle. Imperf. Type 274.

216.	50 reis, yellow green	0	4
217.	100 ,, ultramarine		

1899? Head of Liberty to right in oval in second colour. Curved label with "IMPOSTO DO FUMO" above oval. Name above and value below. Perf. 11½.

218.	800 reis, orange and green		
219.	1600 ,, turquoise blue and black		

1900. Type of 1897 issue, No 270, but with figure of value added in thin figures by a second printing.

(a)	*For Home manufactures.*		
(1)	Perf. 11-11½.		
220.	20 reis, green ...		
221.	40 ,, ,, ...		
222.	80 ,, ,, ...		

		UN. s. d.	USED. s. d.
223.	200 reis, green ...		
(2)	Perf. 8½-9.		
224.	40 reis, green ...		
(3)	Perf. 5-7.		
225.	20 reis, green ...	1 6	
226.	40 ,, ,, ...	1 6	
227.	80 ,, ,, ...		
228.	120 ,, ,, ...		
(4)	Perf. 12½ x 11½.		
229.	40 reis, green ...		
(b)	*For Foreign manufactures.*		
(1)	Perf. 11-11½.		
230.	20 reis, ultramarine		
231.	40 ,, ,,	0 6	0 6
232.	800 ,, ,,		
(2)	Perf 8½-9.		
233.	40 reis, ultramarine		
(3)	Perf. 5-7.		
234.	40 reis, ultramarine	0 9	0 6
235.	800 ,, ,,		
(4)	Rouletted.		
236.	40 reis, ultramarine		
(5)	Imperf.		
237.	25 reis, ultramarine		
(6)	Perf. 5-7 and surcharged "VEADO" in black, inverted.		
238.	60 reis, ultramarine		
(7)	Imperf. and surcharged **"Yeado"** in red, horizontally.		
239.	40 reis, ultramarine		

Type 275.

1900 ? Head of Liberty to left in circular band lettered "IMPOSTO DO CONSUMO—FUMO". Type 275.

(a)	*For Home manufactures.*		
(1)	Imperf.		
240.	25 reis, green ...	0 4	
(2)	Perf. 12½-13.		
241.	20 reis, green ...		
(3)	Perf. 11-11½.		
242.	20 reis, green ...		
243.	40 ,, ,, ...		
244.	80 ,, ,, ...		
245.	200 ,, ,, ...		
(4)	Perf. 8½-9.		
246.	20 reis, green ...	0 9	
247.	40 ,, ,, ...	1 0	
Do.	Surcharged "VEADO" vertically, reading downwards, in black. Perf. 13½-14.		
248.	20 reis, green ...		
(b)	*For Foreign manufactures.*		
(1)	Imperf.		
249.	10 reis, blue ...		
250.	20 ,, ,, ...		
251.	25 ,, ,, ...		
251a.	40 ,, ,, ...	0 6	
252.	60 ,, ,, ...		
(2)	Perf. 11-11½.		
253.	40 reis, blue ...		0 6
(3)	Perf. 8½-9.		
254.	25 reis, blue ...		
255.	40 ,, ,, ...		0 6
256.	100 ,, ,, ...		
Do.	Surcharged **"Yeado"** vertically, reading upwards, in red.		
(1)	Imperf.		
257.	40 reis, blue ...	0 6	
258.	60 ,, ,, ...		
(2)	Perf. 11-11½.		
259.	40 reis, dark blue ...		
(3)	Perf. 8½-9.		
260.	40 reis, blue ...		
Do,	Surcharged **"Yeado"** horizontally, in red. Imperf.		
261.	40 reis, blue ...	0 9	
Do.	Surcharged "VEADO" vertically, reading upwards, in black. Imperf.		
262.	40 reis, blue ...	1 0	
Do.	Surcharged "CALCO" horizontally in red.		
262a.	40 reis, blue ...	0 6	

B. BANDS.

1892 Head of Liberty in oval (larger on the 1000 r.). Value on either side, "IMPOSTO DO FUMO" above and name on a scroll below. Size 70 x 15 mm., for the 10 r. to 500 r, the 1000 r. is larger. Perf. 11½.

263.	10 reis, green ...	0 3	0 3
264.	20 ,, carmine ...		
265.	20 ,, rose ...	0 9	
266.	100 ,, pale brown	2 6	
267	500 ,, orange ...		
268.	1000 ,, blue ...		
Variety : Imperf.			
269.	20 reis, carmine ...	0 4	
1893.	Value in circle in centre, "IMPOSTO" on left and "DO FUMO" on right, on curved ornamental labels. Size 60 x 11 mm		
(a)	Perf. 13½-14.		
270.	10 reis, orange brown	0 3	0 1
(b)	Perf. 12½-13.		
271.	10 reis, orange brown		
272.	20 ,, vermilion ...	0 4	
273.	50 ,, bright green	0 9	
274	100 ,, orange ...	0 9	0 2
(c)	Perf. 11-11½.		
275.	10 reis, orange brown	0 4	0 1
276.	10 ,, red brown ...		0 1
277.	20 ,, vermilion ...	0 6	
278.	50 ,, green ...	1 0	
279.	100 ,, orange ...		
280.	200 ,, bright lilac ...	1 6	
281.	400 ,, ultramarine ..		
282.	500 ,, olive green ...	2 6	
(d)	Perf. 13½ x 11.		
283.	400 reis, ultramarine	2 6	
(e)	Perf. 11 x 13.		
284.	10 reis, orange brown	0 9	0 4
(f)	Imperf.		
285.	1000 reis, slate lilac ...	5 0	

Type 276.

		UN. s. d.	USED. s. d.

1895? Figure in small circle, with "REIS" on each side. Name above and "IMPOSTO DO FUMO" below. Size 70 x 8½ mm. Imperf. Type 276.

286.	2 reis, black ...	0 4	

Type 277.

Date? Southern Cross in circular band inscribed with name and "IMPOSTO DO FUMO" enclosed in a diamond shaped frame. Inscription and tobacco leaves on lined ground at sides. Size 81 x 20 mm. Imperf. Type 277.

287.	Value not indicated, black on yellow	0 4	

1898-99. Long thin bands, 268 x 8 mm. Figure of value in square with word "REIS" on each side, enclosed in an oval band, lettered with name and "IMPOSTO DO FUMO," ornaments at the sides and beyond an engine turned ground. Imperf.

288.	10 reis, black on yellow	0 1	0 1
289.	20 ,, ,, pink	0 2	
289a.	25 ,, ,, blue	0 2	
289b.	40 ,, ,, mauve	0 3	
290.	50 ,, ,, straw	0 3	
291.	100 ,, ,, salmon	0 6	
292.	200 ,, ,, red	0 9	

Type 278.

1898? Figure of value in circle in centre and tobacco plant on either side. Size 71 x 10 mm. Type 278.

(a)	Perf 11½.		
293.	2 reis, blue ...	0 2	
293a.	20 ,, red brown ...		
(b)	Rouletted.		
294.	0,2 reis, black on orange	0 2	
295.	2 reis, blue ...		
(c)	Imperf.		
296.	0,2 reis, black on yellow		
297.	0,2 ,, ,, orange	0 2	
298.	0,5 ,, dark green	0 1	
299.	0,5 ,, pale green	0 1	
300.	0,5 ,, bright green	0 1	
301.	0,5 ,, bright yellow green ...		
302.	0,5 ,, emerald green	0 1	
303.	5 reis, violet ...	0 1	
304.	5 ,, violet on yellow	0 1	
305.	8 ,, slate ...	0 2	
306.	8 ,, slate blue ...	0 2	
307.	8 ,, slate purple	0 2	
308.	8 ,, greenish black	0 2	
309.	20 ,, red brown ...	0 3	
310.	20 ,, chocolate ...	0 3	

		UN. s. d.	USED. s. d.

Type 279.

1898? Value in circular band inscribed with name. "IMPOSTO DO FUMO" on a straight label broken by circle in centre. Size 60 x 12 mm. Imperf. Type 279.

310a.	0,5 reis, green ...	0 1	
310b.	5 ,, pale violet	0 2	
310c.	20 ,, blue on yellow	0 9	

1898? Long thin band of somewhat similar type to last in centre, with engine turning at sides. Imperf.

310d.	25 reis, blue ...	0 9	

Type 280

1899? Similar type to last issue, but "FUMO" at top of circular band surrounding the figure of value in centre and "IMPOSTO DO CONSUMO" on the straight label. Size 60 x 12 mm. Type 280.

(a)	Imperf.		
310e.	8 reis, blue ...	0 4	
310f.	20 ,, blue ...	0 6	
310g.	20 ,, pale blue ...	0 6	
310h	20 ,, grey blue ...		
311.	20 ,, dark blue ...	0 6	
312.	20 ,, blue on yellow		
313.	40 ,, ,, ,,		
(b)	Perf. 11½.		
314.	8 reis, blue ...		
315.	20 ,, blue ...	0 6	0 6
316.	20 ,, pale blue ...		0 6
317.	20 ,, dark blue ...		
318.	20 ,, blue on yellow		

1899? Long thin band of similar type. Imperf.

319.	25 reis, blue on yellow	0 3	

PERFUMARIAS.

(Perfumes.)

1899. Similar type to the stamp "or "Especialidades Pharmaceuticas." Type 266.

(a)	*For Home manufactures.*		
(1)	Imperf.		
320.	60 reis, green ...		
320a.	200 ,, ,, ...	1 0	
321.	500 ,, ,, ...		
(2)	Perf. 8½-9 vertically.		
322.	200 reis, green ...		
(3)	Perf. 11-11½ vertically		
322a.	200 reis, green ...	1 6	
(b)	*For Foreign manufactures.*		
(1)	Imperf.		
323.	40 reis, red ...		
324.	60 ,, ,, ...		
325.	200 ,, ,, ...		
326.	500 ,, ,, ...		
(2)	Perf. 8½-9 vertically.		
326a.	200 reis, red ...	0 9	
326b.	500 ,, ,, ...	2 6	

		UN. s. d.	USED. s. d.
(3)	Perf. 11-11½ vertically.		
326c.	200 reis, red ...	1 6	
327d.	500 ,, ,, ...	3 6	

PHOSPHOROS.

(*Matches*)

Type 281.

1898. Head of Liberty, three-quarter face to left, in oval. Type 281.

(a) *For Home manufactures.*

(1) Imperf.

327.	20 reis, green ...	0 2	
328.	20 ,, yellow green	0 2	
329.	30 ,, yellow ...		
(2)	Rouletted.		
330.	20 reis, bluish green		
331.	20 ,, dull green ...		
(3)	Perf. 11-11½.		
332.	20 reis, bluish green		1 0
(4)	Perf. 8½-9.		
333.	20 reis, grey green ...		
334.	20 ,, yellow green		

(b) *For Foreign manufactures.*

Imperf.

335	20 reis, violet ...	0 3	
335a.	20 ,, pale violet ...	0 3	
336.	30 ,, rose red ...	0 4	

Type 282.

1900. Name in circular band in centre, crossed by a curved band from left to right bearing the words "IMPOSTO DO CONSUMO". "PHOSPHOROS" on straight label above and value below. Type 282.

(a) *For Home manufactures.*

(1) Imperf.

337.	20 reis, green ...		
(2)	Perf. 11-11½.		
338.	20 reis, green ...		

(b) *For Foreign manufactures.*

(1) Imperf.

339.	20 reis, blue ...		
(2)	Perf. 12½-13.		
340.	20 reis, blue ...	0 9	
(3)	Perf. 11-11½.		
341.	20 reis, blue ...	0 6	
342.	20 ,, dark blue ...		
(4)	Perf. 8½-9.		
343.	20 reis, blue ...		

1901. Same type as last, but reduced in size.

(1)	Perf. 11-11½.		
344.	20 reis, blue ...	0 4	
(2)	Perf. 8½-9.		
345	20 reis, blue ...		

SELLO.

Type 283.

May 1869. Head of Emperor in oval. Value surcharged in red. Perf 12. Type 283.

346.	200 réis, green ...	0 6	0 1
347.	400 ,, ,, ...	1 0	0 2
348.	600 ,, ,, ...		0 2
349.	800 ,, ,, ...		0 3

Variety : With no accent over "reis".

350.	200 reis, green ...		
351.	400 ,, ,, ...		

Type 284.

Similar type, but longer rect. and value surcharged in blue-black. No stop after the figure indicating the thousands. Perf. 12. Type 284.

352.	1000 réis, orange ...	0 6
353.	2000 ,, ,, ...	0 9
354.	3000 ,, ,, ...	0 9
355.	4000 ,, ,, ...	1 0
356.	5000 ,, ,, ...	1 0
357.	6000 ,, ,, ...	1 6

	UN. s.	UN. d.	USED. s.	USED. d.
358. 7000 reis, orange ...			2	0
359. 8000 ,, ,, ...			2	6
360. 9000 ,, ,, ...				
361. 10000 ,, ,, ...			3	6
362. 11000 ,, ,, ...				
363. 12000 ,, ,, ...			7	6
364. 13000 ,, ,, ...			7	6
365. 14000 ,, ,, ...				
366. 15000 ,, ,, ...				
367. 16000 ,, ,, ...				
368. 17000 ,, ,, ...			10	0
369. 18000 ,, ,, ...				
370. 19000 ,, ,, ...				
371. 20000 ,, ,, ...				
The same types on bleuté paper. Perf. 12.				
372. 200 réis, green ...	0	9	0	1
373. 400 ,, ,, ...	1	0	0	2
374. 600 ,, ,, ...			0	4
375. 800 ,, ,, ...	2	6	0	6
376. 1000 ,, orange ...			0	6
377. 2000 ,, ,, ...			1	6
378. 3000 ,, ,, ...			1	0
379. 4000 ,, ,, ...			2	0
380. 5000 ,, ,, ...			1	0
381. 6000 ,, ,, ...			1	6
382. 7000 ,, ,, ...			2	6
383. 8000 ,, ,, ...				
384. 9000 ,, ,, ...				
385. 10000 ,, ,, ...				
386 11000 ,, ,, ...				
387. 12000 ,, ,, ...				
388. 13000 ,, ,, ...			7	6
389. 14000 ,, ,, ..				
390. 15000 ,, ,, ...				
391. 16000 ,, ,, ...				
392. 17000 ,, ,, ...			10	0
393. 18000 ,, ,, ...				
394. 19000 ,, ,, ...				
395. 20000 ,, ,, ...				
1869. Type (No 284) as before, but with stop after the figure indicating the thousands. On bleuté paper. Perf 12.				
396. 1000 réis, orange ...			0	3
397. 2000 ,, ,, ...			0	3
398. 3000 ,, ,, ...			0	4
399. 4000 ,, ,, ...			0	6
400. 5000 ,, ,, ...			0	6
401. 6000 ,, ,, ...			0	9
402. 7000 ,, ,, ...			2	6
403. 8000 ,, ,, ...			3	0
404. 9000 ,, ,, ...			2	6
405. 10000 ,, ,, ...			1	0
406. 11000 ,, ,, ...				
407. 12000 ,, ,, ...				
408. 13000 ,, ,, ...				
409. 14000 ,, ,, ...				
410. 15000 ,, ,, ...				
411. 16000 ,, ,, ...				
412. 17000 ,, ,, ...				
413. 18000 ,, ,, ...				
414. 19000 ,, ,, ...				
415 20000 ,, ,, ...			1	6
Varieties: Without accent over "reis"				
416. 1000 reis, orange ...			2	6
417. 2000 ,, ,, ...			3	6
418. 3000 ,, ,, ...				
418a. 5000 ,, ,, ...			3	6
418b. 9000 ,, ,, ...				
418c. 10000 ,, ,, ...			4	0
1875. As last, but on white paper. Perf. 12.				
419. 1000 réis, orange ...			0	3
420. 1000 ,, orange yellow	1	6	0	3
421. 2000 ,, orange			0	4
422. 2000 ,, orange yellow	2	6	0	4
423. 3000 ,, orange ...			0	6
424. 4000 ,, orange ...			1	0
425. 4000 ,, orange yellow	5	0	1	0
426. 5000 ,, orange ...			0	6
427 5000 ,, orange yellow			0	6
428. 6000 ,, orange ...			1	0
429. 7000 ,, ,, ...			2	6
430. 8000 ,, ,, ...			4	0
431. 9000 ,, ,, ...			2	6
432. 10000 ,, ,, ...			1	0
433. 10000 ,, orange yellow			1	0
434. 11000 ,, orange ...				
435. 12000 ,, ,, ...				
436. 13000 ,, ,, ...				
437. 14000 ,, ,, ...				
438. 15000 ,, ,, ...				
439. 16000 ,, ,, ...				
440. 17000 ,, ,, ...				
441. 18000 ,, ,, ...				
442. 19000 ,, ,, ...				
443. 20000 ,, ,, ...			1	6
444 20000 ,, orange yellow			1	6
Varieties: Without accent over reis.				
445. 1000 reis, orange ...			2	6
445a. 3000 ,, ,, ...				
445b. 4000 ,, ,, ...				
445c. 5000 ,, ,, ...				
446. 10000 ,, ,, ...				
447. 14000 ,, ,, ...				
448. 20000 ,, ,, ...				
Variety: Without stop after "1".				
449. 1000 réis, orange ...				
Variety: With raised stop after figures for thousands.				
450. 1000 reis, orange ...				
450a. 2000 ,, ,, ...				
450b. 3000 ,, orange yellow				
450c. 4000 ,, orange ...			4	0
450d. 7000 ,, ,, ...				
450e. 20000 ,, ,, ...			4	0
450f. 20000 ,, orange yellow			4	0
Date? Provisional. New value surcharged in blue. Bleuté paper.				
450g. 800r. on 200r., green and red				
1878. Type (Nos. 283 and 284) as before. On white paper. Rouletted.				
451. 200 réis, green ...			0	1
452. 1000 ,, orange ...	2	0	0	4
453. 2000 ,, ,, ...			1	6
454. 3000 ,, ,, ...			1	0
455. 4000 ,, ,, ...			1	6
456. 5000 ,, ,, ...			2	0
457. 6000 ,, ,, ...				
458. 7000 ,, ,, ...			4	0
459. 8000 ,, ,, ...			5	0
460. 9000 ,, ,, ...				
461 10000 ,, ,, ...			4	0
462. 11000 ,, ,, ...				
463. 12000 ,, ,, ...				
464. 13000 ,, ,, ...				
465. 14000 ,, ,, ...				
466. 15000 ,, ,, ...				
467. 16000 ,, ,, ...				
468. 17000 ,, ,, ...				
469. 18000 ,, ,, ...				
470. 19000 ,, ,, ...				
471. 20000 ,, ,, ...			7	6

	UNUSED. s. d.	USED. s. d.
Varieties: Raised stop after figure for thousands.		
471a. 1000 reis, orange ...		1 6
472b. 2000 ,, ,, ...		
473c. 3000 ,, ,, ...		
474d. 5000 ,, ,, ...		
Variety: Without stop after "10."		
472. 10 000 reis, orange ...		
Variety: No accent over "réis"		
473. 200 reis, green ...		0 9
Variety: Rouletted x perf. 12		
474. 200 reis, green ...		0 6
474a. 200 ,, no accent over "E"		2 6
Proofs.* (1) Without overprint of value, types (Nos. 283-284) as above.		
475. [200 reis], green ...	1 0	
476. ,, purple ...	2 6	
477. ,, violet lake		
478. ,, deep violet		
479. ,, brick red		
480. ,, deep yellow	2 6	
481. ,, black ...		
482. [1000 reis], orange ...	1 0	
483. ,, purple ...	2 6	
484. ,, violet lake		
485. ,, deep violet		
486. ,, brick red		
487. ,, deep yellow	2 6	
488. ,, black ...		
(2) Stamps with Emperor's head, value engraved, not issued.		
489. 200 reis, purple ...	2 6	
490. 200 ,, violet lake		
491. 200 ,, deep violet		
492. 200 ,, brick red ...		
493. 200 ,, deep yellow	2 6	
494. 200 ,, black ...		
495. 400 ,, purple ...		
496. 400 ,, violet lake		
497. 400 ,, deep violet		
498. 400 ,, brick red ...		
499. 400 ,, deep yellow	2 6	
500. 400 ,, black ...		
501. 600 ,, purple ...	2 6	
502. 600 ,, violet lake		
503. 600 ,, deep violet		
504. 600 ,, brick red ...		
505. 600 ,, deep yellow	2 6	
506. 600 ,, black ...		

Type 285.

*All these very handsome proofs in purple, violet lake, deep violet, brick red, deep yellow and black occur on one sheet with two "Coupon" stamps (5 cents) of the American Bank Note Co. The sheets are gummed.

	UN. s. d.	USED. s. d.
1879-80. Head of Emperor to left, various frames. The value on a lined and dotted background. Paper vertically laid for values up to 500 reis and horizontally laid for higher values. Type 285.		
(a) Perf. 13½-14.		
507. 100 reis, red brown		2 6
508. 200 ,, ,, ...	1 6	0 1
509. 400 ,, ,, ...	1 0	0 4
510. 500 ,, ,, ...		1 6
511. 1000 ,, ,, ...		0 4
512. 2000 ,, ,, ...		0 6
513. 5000 ,, ,, ...		
514. 10000 ,, ,, ...		
515. 20000 ,, ,, ...		
(b) Perf. 12½-13.		
516. 100 reis, red brown ...		
517. 200 ,, ,, ...		0 2
518. 400 ,, ,, ...		0 6
519. 1000 ,, ,, ...		0 9
(c) Perf. 11.		
520. 100 reis, red brown ...		2 6
521. 200 ,, ,, ...		0 4
522. 400 ,, ,, ...		
523. 500 ,, ,, ...		
524. 1000 ,, ,, ...		0 9
525. 2000 ,, ,, ...		1 0
1880-83. Types, &c. as before, but value on ground made up of the word "BRAZIL" repeated. The values above 20000 reis have figures 10, 20 or 50 at sides.		
(a) Perf. 13½ x 14.		
526. 200 reis, red brown		0 3
527. 400 ,, ,, ...		0 6
528. 400 ,, pale claret		0 9
529. 500 ,, ? ...		
530. 1000 ,, red brown		0 4
531. 1000 ,, pale claret		0 6
532. 2000 ,, red brown		0 4
533. 2000 ,, pale claret		0 6
534 5000 ,, red brown	7 6	1 0
535. 10000 ,, pale lilac ...		1 6
536. 15000 ,, ? ...		
537. 20000 ,, pale lilac ...		4 0
538. 50000 ,, lilac ...		
(b) Perf. 12½-13.		
539. 200 reis, red brown		0 4
540. 400 ,, ,, ...		0 6
541. 400 ,, pale claret		
542. 1000 ,, ,, ...		0 6
543. 2000 ,, red brown		0 6
544. 5000 ,, ,, ...		1 6
545. 20000 ,, pale lilac ...		
(c) Perf. 11.		
546. 5000 reis, red brown		2 6
Date? Head of Emperor in beaded circle. Value on ground made up of the figures 50 many times repeated. Horizontally laid paper. Perf. 13		
547. 50,000 reis, pale lilac		
1883. Type etc. as before, with value on groundword formed of the word "BRAZIL" many times repeated. Change of colour.		
(a) Perf. 13½-14.		
548. 200 reis, deep lilac ...		0 2
549. 200 ,, pale lilac ...	2 0	0 2
(b) Perf. 12½-13.		
550. 200 reis, pale lilac ...		0 3

	UN. s. d.	USED. s. d.
1883. Types etc. similar to above, but without figures at sides. Value on groundwork formed of the word "BRAZIL" many times repeated.		
(a) Perf. 13½-14.		
551. 10000 réis, pale lilac ...		4 0
552. 10000 ,, deep lilac ...		4 0
553. 15000 ,, pale lilac ...		
554. 20000 ,, pale lilac ...		5 0
555. 20000 ,, deep lilac ...		5 0
(b) Perf. 12½-13.		
556. 10000 réis, pale lilac ...		
557. 20000 ,, deep lilac ...		5 0
1884. Three-quarter face portrait of Emperor to left. Vertically laid paper for 500 r. and horizontally laid for 10000 r.		
(a) Perf. 13½-14.		
558. 500 réis, pale lilac ...	4 0	1 6
559. 10000 ,, ,, ...		7 6
(b) Perf. 12½-13.		
560. 500 réis, deep lilac ...		1 0
561. 500 ,, pale lilac ...		1 0
562. 10000 ,, ,, ...		7 6

Type 286.

Type 287.

1885. Figures of value in centre. Vertically laid paper for the 400 r. and horizontally laid for the others. Types 286 and 287.

	UN. s. d.	USED. s. d.
(a) Perf. 13½-14.		
563. 400 réis, pale lilac ...		0 2
564. 2000 ,, ,, ...		0 6
565. 3000 ,, pale claret		1 6
566. 4000 ,, pale lilac ...		1 6
567. 5000 ,, ,, ...		
(b) Perf. 12½-13		
568. 400 réis, pale lilac ...		0 2
569. 2000 ,, ,, ...		0 6
570. 3000 ,, red brown		2 6
571. 3000 ,, pale claret		1 0
572. 4000 ,, pale lilac ...		1 6
573. 5000 ,, ,, ...		3 6

Type 288.

1887. Crown in centre, surrounded by stars in circular band. Horizontally laid paper. Type 288.

(a) Perf. 13½-14.		
574. 5000 réis, lilac ...		2 6
(b) Perf. 12½-13.		
575. 5000 réis, lilac ...		3 0

Type 289.

1893. Figure of Justice seated in centre. Name above value below, the figure of value being inserted by second printing in red. Type 289.

(a) Perf. 13½-14.		
576. 10 réis, pale blue & red	0 3	
577. 20 ,, bright gr'n & red	0 4	0 3
(b) Perf. 12½-13.		
578. 20 réis bright gr'n & red		
(c) Perf. 11-11½.		
(1) On white paper.		
579. 10 réis, pale bl'e and red	0 4	0 2
580. 20 ,, bright gr'n & red	0 3	
Variety: Smaller "2" in figure of value		
581. 20 réis, bright gr'n & red		
(2) On yellowish paper.		
582. 20 réis, bright gr'n & red	0 3	0 2
(d) Perf. 13½ x 11½.		
582a. 10 reis pale blue & red		
582b. 20 ,, bright green and red		

1900. Head of Liberty to left in circle. Name above and value below. Printed on under-surface of thin transparent paper. Perf. 12½

		UN. s. d.	USED. s. d.
583.	20 reis, carmine and pale rose		
584.	100 ,, black ,,		
585.	200 ,, blue ,,		
586.	300 ,, green ,,		
587.	400 ,, red brown ,,		
588.	500 ,, rose ,,		
589.	1000 ,, blue ,,		
590.	2000 ,, violet ,,		
591.	3000 ,, yellow brown ,,		
592.	4000 ,, ?		
593.	5000 ,, ?		
594.	10000 ,, ?		
595.	20000 ,, ?		
596.	50000 ,, ?		

TECIDOS.

(*Textiles.*)

1899? Type as for Calçado (No 259).
For Home Manufactures.
Perf. 8½-9

597.	300 reis, green on white		

THESOURO NACIONAL.

Type 290.

May 1883. Value in circular band lettered "BRAZIL" "THESOURO". Horizontally laid paper. Perf. 13½-14. Type 290.

598.	100 réis, lilac ...	1	0

Type 291.

1887. Types similar to last, the 200 reis with figure of value on dotted rect. and background of circle which contains it is also dotted. Horizontally laid paper. Type 291.

(a)	Perf. 13½-14.		
599.	100 réis, olive green	0	2
600.	200 ,, pale lilac ... 1 6	0	3
(b)	Perf. 12½-13.		
601.	100 réis, olive green	0	2
602.	200 ,, pale lilac ...	0	3
(c)	Perf. compound of (a) and (b)		
603.	200 reis, pale lilac ...		
(d)	Perf. 11-11½.		
604.	200 réis, pale lilac ...		

1888. Type similar to last, but figure of value on white ground and background formed of the word "BRAZIL" repeated. Horizontally laid paper

		UN. s. d.	USED. s. d.
(a)	Perf. 13½-14.		
605.	200 réis, pale lilac ...		0 3
(b)	Perf. 12½-13.		
606.	200 reis, lilac ...		
607.	200 ,, pale lilac ...		

Type 292.

1890. Southern cross within circular band of stars*. Wove paper. Type 292.

A.	Thin paper.		
(a)	Perf. 13½-14.		
608.	200 réis, lilac ...	0	4
609.	200 ,, pale lilac ...	0	4
610.	400 ,, orange brown	0	2
611.	400 ,, brown orange	0	2
612.	500 ,, blue green	0	2
613.	2000 ,, pale lilac ...	7	6
614.	3000 ,, red ...	0	4
615.	5000 ,, grey green	0	4
616.	10000 ,, carmine ...	0	4
617.	20000 ,, slate ...	0	6
(b)	Perf. 12½-13.		
618.	100 réis, pale and red violet	1	0
619.	200 ,, pale lilac ...	0	4
620.	200 ,, bright lilac	0	4
621.	400 ,, brown orange	0	2
622.	500 ,, blue green	0	2
623.	1000 ,, olive yellow	0	2
624.	2000 ,, pale lilac ...	7	6
625.	3000 ,, red ...	0	4
626.	10000 ,, carmine ...	0	4
627.	20000 ,, slate blue ...	0	6
628.	50000 ,, red lilac ...	2	6
(c)	Perf. 11-11½.		
629.	200 réis, pale lilac ...		
630.	400 ,, brown orange		
631.	2000 ,, pale lilac ...		
632.	3000 ,, red ...		
(d)	Perf. (a) x (b)		
633.	100 reis pale red violet		
634.	200 ,, lilac ...		
635	400 ,, brown orange		
636.	500 ,, blue green ...		
637.	1000 ,, yellow buff ...		
(e)	Perf. (b) x (a).		
638.	200 réis, lilac ...		
639.	500 ,, blue green		
(f)	Perf. (c) x (a).		
640.	200 reis, lilac ... 1 6	0	6

*The stamps of this type vary greatly in shade, in paper and perforation. As regards shades, owing to the fugitive nature of the ink, it is difficult to know what to catalogue. Some stamps show portions of a water-marked design in the paper.

	UNUSED. s. d.	USED. s. d.
(g) Perf. (c) x (b).		
641. 200 reis, lilac ...		
B. Paper thick to medium		
(a) Perf. 13½-14.		
642. 400 reis, brown orange		0 2
643. 1000 ,, olive yellow		0 2
644. 3000 ,, deep red ...		0 4
645. 3000 ,, red ...		0 4
646. 4000 ,, bright blue		0 4
647. 4000 ,, greenish blue		0 4
648. 5000 ,, green ...		0 4
649. 5000 ,, blue green		0 4
650. 5000 ,, dark green		0 4
651. 10000 ,, pale carmine		0 4
652 10000 ,, rosy red ...		0 4
653. 15000 ,, bronze green		0 6
654. 20000 ,, deep slate blue		0 4
655. 20000 ,, slate blue ...		0 4
656. 30000 ,, grey ...		
(b) Perf. 12½-13.		
657. 400 reis, brown orange		0 2
658. 1000 ,, olive yellow		0 2
659. 3000 ,, red ...		0 4
660. 4000 ,, greenish blue		0 4
661. 5000 ,, green ...		0 4
662. 5000 ,, blue green ...		0 4
663. 5000 ,, dark green		0 4
664. 10000 ,, rose red ...		0 4
665. 10000 ,, carmine ...		0 4
666. 15000 ,, bronze green		0 6
667. 20000 ,, slate blue ...		0 4
668. 20000 ,, deep slate blue		0 4
669. 50000 ,, brown lilac		4 0
670. 50000 ,, lilac ...		
(c) Perf. 11-11½.		
671. 400 réis, brown orange		0 2
672. 500 ,, dark green		0 2
673. 1000 ,, yellow buff		0 2
674. 3000 ,, red ...		0 4
675. 3000 ,, carmine ...		0 4
676. 4000 ,, greenish blue		0 4
677. 4000 ,, bright blue		0 4
678. 5000 ,, grass green		0 4
679. 5000 ,, green ...		0 4
680. 10000 ,, pale rosy red		0 4
681. 10000 ,, rose red ...		0 4
682. 10000 ,, deep carmine		0 4
683. 20000 ,, slate blue ...		0 4
684. 20000 ,, slate ...		0 4
685. 50000 ,, pale red brown		1 6
686. 50000 ,, brown lilac		4 0
(d) Perf. (a) x (b).		
687. 500 reis, green ...		
(e) Perf. 11 at bottom and 13 on the other three sides.		
688. 20000 reis, slate blue ...		
1891. Type as before. Change of colour.		
(a) Perf. 13½-14.		
689. 20000 reis, brown ...		0 3
690. 20000 ,, dark brown		0 3
691. 20000 ,, grey brown		0 3
(b) Perf. 12½-13.		
692. 20000 reis, brown ...		0 3
693. 20000 ,, dark brown		0 3
694. 20000 ,, yellowish brown		0 3
(c) Perf. 11-11½.		
695. 20000 reis, pale brown		0 3
696. 20000 ,, pale grey brown		0 3

Type 293.

	UN. s. d.	USED. s. d.
1891. Head of Liberty to left in circle. Value above and below, inscription at sides. Type 293.		
(a) Perf. 13½-14.		
697. 200 reis, dark red brown and dark yellow br'n	0 9	0 1
698. 200 reis, red brown and yellow brown ...	0 9	0 1
(b) Perf. 12½-13.		
699. 200 reis, dark red brown and dark yellow brown	0 9	0 1
700. 200 reis, claret and yel'w brown	0 9	0 1
(c) Perf. 11-11½.		
(1) Thin semi-transparent paper.		
701. 200 reis, dark red brown and dark yellow brown	0 9	0 1
702. 200 reis, red brown and yellow brown ...	0 9	0 1
(2) Thicker smooth white paper, not transparent.		
703. 200 reis, dark red brown and dark yellow brown		0 1
(d) Perf. (a) x (b).		
704. 200 reis, dark red brown and dark yellow brown		
(e) Perf. (a) x (c).		
705. 200 reis, deep red brown and deep yellow brown	2 6	1 0
(f) Perf. (b) x (c).		
706. 200 reis, bistre and pale yellow brown ...		
(g) Perf. (c) x (d).		
707. 200 reis, red brown and yellow brown ...		0 6
(h) Perf (c) x (b).		
708. 200 reis, pale red brown and yellow brown ...		0 6

Type 294.

		UN. s.	UN. d.	USED. s.	USED. d.
1891.	Head of Liberty in oval. Name above, value below. Type 294.				
(a)	Perf. 13½-14.				
709.	100 reis, pale rose ...			0	1
710.	100 ,, red ...			0	1
(b)	Perf. 12½-13.				
711.	100 reis, pale dull rose			0	1
(c)	Perf. 11-11½.				
(1)	On thin yellowish paper.				
712.	100 reis, pale rose ...	0	6	0	2
713.	100 ,, pale rosy red	0	6	0	2
714.	100 ,, deep red ...	0	6	0	2
(2)	On very thin *white* paper.				
715.	100 reis, carmine ...	0	6	0	2
(d)	Perf. 9. On thin yellowish paper.				
716.	100 reis, deep red ...				
(e)	Perf. (c) x (a).				
717.	100 reis, pale rose ...			0	9
1895.	Types of the issue of 1890 with colours changed.				
(a)	Perf. 11-11½.				
718.	400 reis, rose red ...			0	1
719.	400 ,, dark red ...			0	1
720.	500 ,, brown orange			0	2
721.	1000 ,, yellow ...			0	3
722.	2000 ,, greenish yellow			0	3
723.	3000 ,, pale green			0	3
724.	4000 ,, grey green			0	3
725.	5000 ,, greenish blue			0	3
726.	5000 ,, bright blue			0	3
727.	10000 ,, violet ...			0	4
728.	10000 ,, red violet ...			0	4
729.	15000 ,, pale violet			0	6
730.	20000 ,, magenta ...			0	4
731.	50000 ,, rose ...			1	0
732.	50000 ,, rose red ...			1	0
(b)	Perf. 12½-13.				
733.	5000 reis, pale greenish blue				
734.	50000 ,, rose ...				
(c)	Perf. 9.				
735.	1000 reis, yellow ...				
736.	10000 ,, violet ...				

VELAS.

(Candles.)

1899.	Same type as for "Calçado." (No. 259.)				
(a)	*For Home manufactures.*				
(1)	Perf. 13½-14.				
737.	20 reis, dark green on yellowish* ...				
(2)	Perf. 12½-13.				
738.	20 reis, green on white				
(3)	Perf. 11-11½.				
739.	20 reis, green on white				
740.	50 ,, ,, ,,				
(4)	Perf. 8½-9				
741.	20 reis, green on white				
742.	50 ,, green on yellowish (small "5" in "50") ...	0	6		
743.	50 reis, green on white (larger "5" in "50")	0	6		
(5)	Perf. 5-7.				
744.	50 reis, green on yellowish				
745.	100 ,, ,, ,,	1	0		
(b)	*For Foreign manufactures.*				
(1)	Imperf.				
746.	50 reis, red violet on white				
(2)	Perf. 12½-13.				
747.	50 reis, red violet on white	0	9	0	4
748.	50 reis, violet on white	0	9		
(3)	Perf. 11-11½.				
749.	50 reis, red violet on white	0	6	0	3
(4)	Perf. 8½-9.				
750.	20 reis, red violet on white				
751.	50 reis, violet on white			0	4
(5)	Perf. 5-7.				
752.	100 reis, purple on yellowish ...	0	9		

*See note on page 87.

This series was superseded by the series for "Consumo."

VINAGRE.

(Vinegar.)

1900? Bands, 130 x 18 mm., "VINAGRE" and figure of value on blank label in centre of a circle lettered with name "RÉIS" on each side of circle and beyond, additional circular ornament. "IMPOSTO DE" on left and "CONSUMO" on right.

(a)	*For Home manufactures.*				
(1)	Imperf.				
753.	25 reis, green ...				
(2)	Perf. 13.				
753a.	40 reis, green ...	0	4		
(3)	Perf. 11-11½.				
754.	40 reis, green ...				
(4)	Perf. 8½-9.				
755.	20 reis, green ...	0	2		
(5)	Perf. 5-7.				
756.	25 reis, green ...	0	3		
757.	30 ,, ,, ...	0	3		
758.	35 ,, ,, ...	0	4		
758a.	40 ,, ,, ...	0	9		
759.	80 ,, ,, ...	0	6		
(b)	*For Foreign manufactures.*				
(1)	Imperf.				
759a.	20 reis, brown ...	0	3		
759b.	25 ,, ,, ...	0	4		
(2)	Perf. 13.				
759c.	40 reis, brown ...	0	4		
(3)	Perf. 11-11½.				
760.	40 reis, brown ...				
(4)	Perf. 8½-9. ...				
761.	20 reis, brown ...	0	2		
762.	35 ,, ,, ...	0	4		
763.	80 ,, ,, ...	0	6		
(5)	Perf. 5-7.				
764.	25 reis, brown ...	0	3		
765.	30 ,, ,, ...	0	3		
766.	960 ,, ,, ...				

PROVINCES OF BRAZIL.

ALAGOAS.

SELLO.

1892.	Cascade in centre. Figures of value in second colour. Perf. 10½. Types 295-6.				
1.	100 reis, violet and red				
2.	200 ,, pale ochre and blue			1	0
3.	200 ,, dark ochre and blue			1	0
4.	400 ,, red brown and blue				
5.	1$, bistre and blue ...				
6.	2$, pale yellow green and blue				
7.	5$, blue grey and red				
8.	10$, carmine and blue			50	0

UNUSED. USED.
s. d. s. d.

Type 295.

Type 296.

1893. Type as last, Thin wove paper. Figures of value in black. Perf. 11½.

9. 100 reis, carmine ...
10. 300 ,, olive brown
11. 400 ,, pale red brown
12. 1$, pale yellow ...
13. 2$, pale yellow green
14. 5$, pale blue ...
15. 10$, grey ...
16. 20$, lilac grey ...

Type 297.

Date? Type as last, but figures of value in different type. Perf. 11½. Type 297.

17. 100 reis, carmine ... 2 6 1 6
18. 1$, pale ochre ...

1895. Similar type, but in white letters on coloured ground. Figure of value in red. Type 298.

(a) Perf. 12½-13.

19. 100 reis, pink ... 0 8
20. 200 ,, mauve ... 0 6
21. 400 ,, orange yellow

UN. USED.
s. d. s. d.

Type 298.

22. 1$, buff ... 2 6
23. 2$, fawn ...
24. 5$, green ...

(b) Perf. 11-11½.

25. 100 reis, pink ...
26. 400 ,, orange yellow
27. 10$, ,, rose ...

Type 299.

1898. Cascade in horizontal oval band. Perf. 11½. Type 299.

28. 100 reis, scarlet ... 0 9 0 6
29. 300 ,, pale brown 1 6 0 3
30. 300 ,, deep brown 0 3

Type 300.

1900. Cascade in upright oval band. Values above 2000 reis have a burélé in the second colour as groundwork, except over central oval. Perf. 11½. Type 300.

31. 300 reis, green ... 0 6
32. 1000 ,, violet ...
33. 2000 ,, brown and blue 2 0
34. 5000 ,, orange and blue
35. 10000 ,, blue and yellow

UN. USED.
s. d. s. d.

AMAZONAS.

SELLO.

Type 300a.

1893. View of the Amazon in centre. Name of state "ESTADO DO AMAZONAS" in circular band lettered "REPUBLICA BRAZILEIRA" in left upper corner of rect. Value in second colour. Type 300a.

(a) Perf. 11-11½.

1. 100 réis, pink and red
2. 200 ,, mauve and red 1 0
3. 300 ,, slate ,, ,,
4. 400 ,, orange red and red
5. 500 ,, green and red
6. 1000 ,, yellow ,, ,,
7. 2000 ,, brown ,, ,,
8. 3000 ,, claret ,, ,,
9. 5000 ,, green ,, ,,
10. 10000 ,, carmine and blue

(b) Perf. 13½-14.

11. 200 réis, pale mauve and red 0 6
12. 200 ,, mauve and red 0 6

1900. Commemorative issue. Head of Columbus to right in circle. Lettered above "IV Centenario de descoverta do Brazil, Estado do Amazonas, 1500—1900. Value below, in black. Perf. 14.

13. 500 reis, rose and black
14. 1000 ,, yellow brown & black
15. 2000 ,, violet and black
16. 10000 ,, green ,,

THESOURO.

Type 301.

1899. Various types. The 100r. has figures of value in centre, the 400r. is Type 301, and the values from 1000r. upwards, Type 302 The value in second colour on the higher values. Perf. 12½-13.

UN. USED.
s. d. s. d.

Type 302.

17. 100 reis, pale blue ...
18. 200 ,, brown lilac
19. 400 ,, bistre ...
20. 500 ,, orange ...
21. 1000 ,, yellow green & red
22. 2000 ,, green and blue
23. 5000 ,, vermilion and blue

BAHIA.

SELLO.

Type 303.

Type 304.

1892. Head of Liberty to right in small circle in centre. Stamps increasing in size with the value. Figures of value in red. Types 303 and 304.

(a) Perf. 11-11½.

1. 100 reis, pink and red
2. 200 ,, mauve ,, 0 4
3. 400 ,, orange ,, 1 6
4. 1000 ,, yellow ,, 0 9
5. 2000 ,, pale brown and red 1 0
6. 4000 ,, pale blue ,, 1 0
7. 10000 ,, rose and red 1 6

(b) Perf. 12½-13.

8. 600 reis, lilac and red

		UN. s. d.	USED. s. d.
(c)	Perf. 13½-14.		
9.	100 reis, pink and red		1 0
10.	200 ,, mauve ,,		0 6
11.	600 ,, lilac ,,		
12.	600 ,, lilac grey and red		
13.	800 ,, dull yellow ,,		
14.	1000 ,, yellow ,,		
15.	2000 ,, pale brown ,,		2 9
(d)	Perf. 11-11½ x 12½-13.		
16.	100 reis, pink and red		1 6
(c)	Perf. 12½-13 x 11-11½.		
17.	1000 reis, yellow and red		1 6

Type 305.

Type 306.

1897. Head of Liberty to left in oval. The 20r. Type 305 and the remaining values Type 306. Rouletted.

18.	20 reis, red brown	0	2
19.	2000 ,, vermilion ...	1	6
20.	4000 ,, bronze green		
21.	5000 ,, orange ...	1	6
22.	10000 ,, brown ...	1	6
23.	20000 ,, purple ...		
24.	50000 ,, slate ...		

RAPÉ.

1874 Large square stamps, with figures of value in circular band inscribed "THESOURARIA PROVINCIAL" The lower value bears date "1874 a 75" across the central numerals, the higher value the word "RAPÉ" in same position. Perf. 12½.

25.	30 reis, blue (laid paper)	
26.	60 ,, ,, (wove ,,)	

Date? Large square stamps, with value in centre of circular band lettered "THESOURO PROVINCIAL DE BAHIA" and figures of value in angles. Perf. 11.

27.	15 reis, yellow green	
28.	60 ,, carmine ...	
29.	90 ,, orange ...	

		UN. s. d.	USED. s. d.

CEARA.

EXPEDIENTE.

Type 307.

Type 308.

1891? View on river in circle in centre. Value in red in tablet below. The values up to 1$ bear the surcharge "Expediente" in red in space between central circle and value tablet, the higher values not surcharged as the word forms part of the design. Types 307 and 308.

(a)	Perf. 11-11½.		
1.	100 reis, pink and red		
2.	200 ,, mauve ,,	0	9
3.	400 ,, orange ,, (Type 1*)		
4.	400 ,, ,, ,, (Type 2)		
5.	500 ,, green ,,		
6.	1$, ,, buff ,,	2	6
7.	2$, ,, pale brown and red	3	6
8.	5$, ,, green and red		
(b)	Perf. 12½-13.		
9.	200 reis, mauve and red		
10.	500 ,, green ,,	2	0

1897. Similar type, but surcharge "EXPEDIENTE" in small caps, and value surcharged (in red) in words at the base of the stamp. Perf. 11½.

11.	200 reis, purple and red	0	9
12.	400 ,, orange ,,		
13.	500 ,, green ,,		

Date? Castle in oval in centre on a ground of of red lines. Word "EXPEDIENTE" at top of stamp and value in table, both in red. The latter with the groundwork of lines in central oval appear to be all added by the second printing. Perf. 11½.

14.	200 reis, grey lilac and red	

Date? As last but with a red outline added round the lines surcharged on central oval and also to the castle. Perf. 11.

15.	200 reis, mauve and red	

*The word "Expediente" is smaller in Type 1 than in Type 2, in the first case measuring 7½ mm. and in the second 9 mm.

		UN. s. d.	USED. s. d.

Date ? Similar type to 1897 issue, but stamp larger and with central view in oblong oval. Value in red. Perf. 11½.

16. 1$, blue and red ...

DISTRICTO FEDERAL.

SELLO MUNICIPAL.

Type 309.

1893 ? Crown and three arrows in centre. Figures of value surcharged in second colour. Perf. 11-11½. Type 309.

1.	100 reis, rose and blue			
2.	200 ,,	violet and red	0	9
3.	400 ,,	orange ,,	1	6
4.	500 ,,	green ,,	1	6

Type 310.

189 ? Figure of Liberty seated on globe, with Cap of Liberty on pole in right hand, crown and three arrows in left. Type 310.

(a)	Perf. 11-11½.			
5.	200 reis, blue	...		
(b)	Perf. 12½-13.			
6.	200 reis, blue	...	0	8
7.	200 ,,	deep blue ...	0	8
8.	400 ,,	green ...		
9.	1$, ,,	red ...		
10.	2$, ,,	orange ...	3	6

TAXA JUDICIARIA.

Type 311.

		UN. s. d.	USED. s. d.

1898 ? Figure of Justice, with balance, in oval. Value in red at base. Perf. 11-11½. Type 311.

11.	10 réis, blue and red		
12.	20 ,,	yellow green and red	
13.	30 ,,	brown and red	
14.	40 ,,	yellow ,,	
15.	50 ,,	olive ,,	
16.	100 ,,	rose ,,	
17.	200 ,,	violet ,,	
18.	300 ,,	slate ,,	
19.	400 ,,	orange ,,	
20.	500 ,,	blue green ,,	
21.	1000 ,,	yellow bistre and red	
22.	2000 ,,	brown ,,	
23.	3000 ,,	red brown ,,	

THESOURO FEDERAL.

Type 312.

1889 Arms in circle in centre. Name and value below. Type 312.

(a)	Perf. 11-11½.		
24.	300 reis, green on yellow	0	6
(b)	Perf. 8½-9.		
25.	300 reis, green on yellow		
(c)	Perf. 5-7.		
26.	300 reis, green on yellow		

ESPIRITO SANTO.

SELLO.

Type 313.

1894. View in circle in centre. Figure of value in red in tablet at base. Type 313.

(a)	Perf. 11-11½.		
1.	100 reis, pink and red		
2.	200 ,,	mauve ,,	
(b)	Perf. 12½-13.		
3.	100 reis, pink and red		
4.	200 ,,	mauve ,,	
(c)	Perf. 11-11½ x 12½-13.		
5.	1$, buff and red	...	

		UN. s. d.	USED. s. d.

GOYAZ.

SELLO.

Type 314.

1898 ? Name on scroll in centre. Value in red. Perf. 11-11½. Type 314.

1.	10 reis, pearl grey and red			
2.	20 ,, green ,,		0	9
3.	100 ,, pink ,,			
4.	200 ,, mauve ,,			

MARANHAO.

SELLO.

Type 315.

1893. Book with pen, and star above. Value in red within circular band lettered "IMPOSTO DO SELLO" below. Type 315.

(a)	Perf 11-11½		
1.	100 reis, pink and red	1 0	1 0
2.	200 ,, mauve ,,		0 9
3.	200 ,, bright mauve & red		
4.	500 ,, green and red		1 0
5.	1$, ,, buff ,,		
6.	2$, ,, brown ,,		3 6
(b)	Perf. 12½-13		
7.	100 reis, rose and red		0 9
8.	200 ,, mauve ,,		0 6
(c)	Perf. 13½-14.		
9.	200 reis, purple and red		0 6
10.	400 ,, orange ,,		1 6
(d)	Perf. 12½-13 x 11-11½.		
11.	100 reis, rose and red		2 6
(e)	Perf. 13½-14 x 11-11½.		
12.	200 reis, purple and red		0 9
(f)	Perf. 11-11½ x 13½-14.		
13.	200 reis, mauve and red	5 0	
14.	400 ,, orange ,,		

MATTO GROSSO.

Date ? Star in circle surrounded by small stars. Perf.

		UN. s. d.	USED. s. d.
1.	100 reis, green ...		
2.	200 ,, carmine ...		
3.	300 ,, brown ...		
4.	500 ,, orange ...		
5.	1000 ,, pale green		
6.	2000 ,, red brown		
7.	5000 ,, pale blue ...		
8.	10000 ,, deep blue ...		
9.	20000 ,, vermilion ...		

MINAS GERAES.

CUSTAS JUDICIARIAS.

Type 316.

1894. Star in circle above, "CUSTAS JUDICIARIAS" in centre and value below. Perf. 11-11½. Type 316.

1.	50 reis, brown on blue	
2.	100 ,, ,, green	
3.	200 ,, ,, pale blue	
4.	400 ,, red lilac on pale blue	
5.	500 ,, green on straw	
6.	1000 ,, red brown on straw	
7.	2000 ,, ,, ,, green	
8.	5000 ,, ,, ,, yellow	
9.	10000 ,, ,, ,, orange	
10.	20000 ,, ,, ,, rose	
11.	30000 ,, ,, ,, salmon	

SECRETARIA DAS FINANÇAS.

Type 317.

1894. Star in circle above, "SECRETARIA DAS FINANÇAS" on label across centre, "SELLO" and value below for values up to 500 r; the higher values have value in centre and "SECRETARIA DAS FINANÇAS" below. Perf. 11-11½. Type 317.

		UN. s. d.	USED. s. d.
12.	100 reis, red ...		
13.	100 ,, rose ...		0 9
14.	200 ,, dull blue ...		0 6
15.	200 ,, bright blue		
16.	400 ,, orange* ...		
17.	400 ,, slate* ...		
18.	500 ,, bistre ...		
19.	500 ,, brown ...		
20.	500 ,, blue ...		
21.	1000 ,, orange ...		1 0
22.	2000 ,, claret ...		
23.	5000 ,, green on yellow		
24.	10000 ,, bistre on blue		
25.	20000 ,, blue on rose		

PARA.

SELLO.

Type 318.

1891. Figure of Commerce (?) seated in centre, name above and value below. Type 318.

(a) Perf. 11-11½.

1	200 reis, mauve ...	1	6
2.	200 ,, purple ...		
3.	5$, green and red ...		

(b) Perf. 12½-13.

4.	100 reis, lilac rose ...		
5.	200 ,, violet ...		
6	1000 ,, ochre ...		
7.	2000 ,, bistre ...		
8.	10000 ,, rose ...		

(c) Perf. 13½-14.

9.	100 reis, lilac rose ...	1	6
10.	200 ,, mauve ...	1	0
11.	400 ,, ochre ...	5	0

(d) Perf. 12½-13 x 11-11½.

12.	200 reis, mauve ...	2	6

THESOURO.

Type 219.

*Lettering on central label larger.

		UNUSED. s. d.	USED. s. d.
1891.	Figures of value in centre, on tablet surrounded by oak leaves. Perf. 11½		
(a)	With surcharge "ESTADO DO PARA" in three lines between two foliated ornaments, in violet. Type 319.		
13.	100 reis, bistre and blue		
14.	200 ,, blue and violet	1	6
15.	200 ,, blue and brown	2	6
16.	400 ,, blue ...		
(b)	Without surcharge ...		
17.	100 reis, bistre ...		
18.	200 ,, pale blue ...	0	6
19.	200 ,, grey blue ...	0	9
20.	200 ,, blue ...	1	0
21.	200 ,, ultramarine	1	0

189 ? Head of Liberty to left on lined ground in circle above and value below. Perf. 11½.

Type 320.

Type 321.

(a) With surcharge "ESTADO DO PARA" between ornaments, in violet, as on last issues. Types 320 and 321.

22.	400 reis, lilac ...		
23.	1000 ,, olive green		
24.	2000 ,, rose ...		
25.	5000 ,, yellow ...		

Type 322.

	UN. s. d.	USED. s. d.
(b) Without surcharge. Type 322.		
26. 400 reis, lilac rose ...		
27. 1000 ,, pale blue green		2 6
28. 2000 ,, flesh ...		2 0
29. 2000 ,, pale red ...		1 0
30. 5000 ,, ochre ...		
31. 10000 ,, pale blue ...		
32. 20000 ,, pale red ...		
33. 50000 ,, bistre, with green and yellow burélé		
(c) Without surcharge, but Head of Liberty on plain background.		
34. 1000 reis, dull green		1 0
35. 2000 ,, flesh ...		
36. 2000 ,, vermilion ...		
37. 5000 ,, yellow ...		4 0
(d) As last, but perf. 12½.		
38. 1000 reis, blue green		1 0
39. 2000 ,, carmine ...		2 6

Type 323.

Type 324.

1896. Value in centre. Perf. 12½. Types 323 and 324.

40. 100 reis, lilac ...	0	9
41. 200 ,, yellow ...	1	0
Do. Perf. 11½.		
42. 200 reis, orange ...	0	6

Type 325.

	UN. s. d.	USED. s. d.
1898. View on the Amazon in centre. Perf. 12½. Type 325.		
43. 300 reis, pale blue ...	1 6	0 6
44. 500 ,, yellow green	4 0	1 6

Type 326.

1899. Head of Indian in centre. Perf. 12½. Type 326.

45. 400 reis, carmine ...	1	6

PARAHYBA.

BARREIRAS.

Date ? Various designs, the stamps increasing in size with value. Perf. 11½.

1. 100 reis, green	...	
2. 200 ,, rose	...	
3. 500 ,, magenta	...	
4. 1000 ,, violet	...	
5. 2000 ,, yellow	...	
6. 5000 ,, yellow green		
7. 5000 ,, orange	...	
8. 10000 ,, blue	...	
9. 10000 ,, orange	...	

SELLO.

Type 327.

1894. View on river in circle, inscribed with name of state. Value in red on label below. Type 327.

(a) Perf. 12½-13.		
10. 200 reis, purple and red		
11. 400 ,, orange ,,	4 0	
12. 1000 ,, buff ,,		
13. 5000 ,, green ,,		
(b) Perf. 11-11½.		
14. 100 reis, pink and red	1 6	1 6
15. 200 ,, lilac ,,	3 0	
16. 500 ,, green ,,	5 0	
17. 2000 ,, pale brown & red		2 6

	UN. s. d.	USED. s. d.

Type 328.

1897. Head of Liberty in circle. Perf. 11-11½. Type 328.

18.	20 reis, red and yellow		

PARAMARIBO.

Date? View in circle. Value in red on label below. Perf. 11½.

1.	200 reis, violet and red		

PARANA.

SELLO.

Type 399.

1891. Star in oval and value below. Figures of value, in red, on tablet at base. Perf. 10½. Type 329.

1.	100 reis, green and red		
2.	200 ,, ,, ,, ,,	3	0

Type 330.

1894. Large star in centre. Figures of value, in red, on tablet at base. Type 330.

(a) Perf. 11-11½.

3.	100 reis, green and red	1	0
4.	200 ,, ,, ,,	0	9
5.	400 ,, ,, ,,		

	UN. s. d.	USED. s. d.

(b) Perf. 12½-13.

6.	200 reis, green and red	1	6

(c) Perf. 13½-14.

7.	200 reis, green and red		

Type 331.

1895. Star in oval. Name above and value in words, in second colour, on label below central oval, and on tablet at base. Perf. 13½-14. Type 331.

8.	100 reis, olive green and red		
9.	200 ,, ,, ,,	1	6
10.	400 ,, ,, ,,		
11.	500 ,, ,, ,,		
12.	1000 ,, orange and black		
13.	2000 ,, ,, ,,		
14.	5000 ,, ,, ,,		
15.	10000 ,, ,, ,,		

PERNAMBUCO.

Type 332.

Type 333.

1891. Shield with figure of woman bearing flags in centre. Value in red on label below. Types 332 and 333

	UN. s. d.	USED. s. d.
(a) Perf. 11-11½.		
1. 100 reis, pink and red		
2. 200 ,, lilac ,, ...		
3. 300 ,, ,, ,, ...		
4. 500 ,, green ,, ...	2 6	1 6
5. 900 ,, lilac ,, ...		
6. 1000 ,, buff ,, ...	5 0	
7. 3000 ,, brick red & red		5 0
8. 5000 ,, yellow green & red		
9. 6000 ,, chocolate and red		
10. 10000 ,, carmine ,,		
11. 12000 ,, ,, ,,		
12. 20000 ,, blue and red		
13. 30000 ,, brown ,,		
14. 50000 ,, claret ,,		
15. 60000 ,, lilac ,,		
16. 100000 ,, claret ,,		
(b) Perf. 11 x 13.		
17. 500 reis, green and red		
Date? Type as last, tax raised.		
(a) Perf. 11-11½.		
18. 125 reis, pink and red		
19. 250 ,, mauve ,,		1 0
20. 1250 ,, buff ,,		
21. 2500 ,, brown ,,		
22. 6250 ,, green ,,		
23. 12500 ,, ,, ,,		
24. 25000 ,, dark blue and red		
25. 62500 ,, ,, ,,		
(b) Perf. 12½-13.		
26. 250 reis, mauve and red		1 6

Type 334.

1897. Shield with Arms in centre, surrounded by a wreath. Engraved. Perf. 14. Type 334.

27. 50 reis, brown ...		
28. 100 ,, vermilion	0 9	
29. 200 ,, green ...	1 0	
30. 300 ,, blue ...	1 6	0 9

PIAUHY.

Type 335.

1894. Name of state in circle above, to left. Figures of value in red on label to right of small circle containing the word "REIS." Type 335.

	UN. s. d.	USED. s. d.
(a) Perf. 11-11½.		
1. 400 reis, orange and red		
2. 800 ,, pale olive ,,		
3. 1000 ,, buff ,,		
4. 2000 ,, brown ,,		
5. 4000 ,, ultramarine and red		
(b) Perf. 11 x 13.		
6. 400 reis, orange ...	2 6	

RIO DE JANEIRO.

EMOLUMENTOS.

Type 336.

1892. View of Rio in centre, with word "EMOLUMENTOS" below. Name above and value at base. Type 336.

(a) Perf. 12½-13.	
1. 100 reis, lilac rose ...	1 0
2. 200 ,, violet ...	0 6
3. 400 ,, orange ...	4 0
4. 500 ,, pale green	
5. 1$, buff	5 0
6. 2$, lilac	5 0
(b) Perf. 13½-14.	
7. 200 reis, violet ...	
8. 2$, lilac	

EMOLUMENTOS JUDICAES.

1896. Head of Liberty to right. Type of "SELLO" with "EMOLUMENTOS JUDICAES" in place of the word "SELLO". Perf. 11½.

9. 100 reis, blue ...	
10 200 ,, rose ...	

LOTERIAS.

Type 337.

Date? Value in centre, name above and "IMPOSTO DE LOTERIAS" on label below. Perf. 11-11½. Type 337.

11. 100 reis, violet ...	1 0
12. 500 ,, red ...	
13. 1000 ,, chestnut ...	

	UN. s. d.	USED. s. d.

SELLO.

Type 338.

1896. Head of Liberty to right. Name above and value below. Word "SELLO" on straight label below Head of Liberty. Perf. 11-11½. Type 338.

14.	100 reis, blue ...	0 6	
15.	300 ,, red brown	0 9	
16.	300 ,, claret ...		
17.	300 ,, orange ...		4 0

TAXA DE EXPEDIENTE.

Type 339.

Date? Star in circle with value in centre. "TAXA DE EXPEDIENTE" above and name of state below. Perf. 11-11½. Type 339.

18.	1000 reis, pale blue ...	2 6	

RIO GRANDE DO NORTE.

Type 340.

Date? Inscription on a scroll. Value in red on label below. Type 340.

(a) Perf. 11-11½.

		UN. s. d.	USED. s. d.
1.	100 reis, rose and red		
2.	200 ,, mauve ,,		4 0
3.	400 ,, orange ,,		
4.	600 ,, deep lilac and red		
5.	800 ,, olive green and red		
6.	1000 ,, buff ,,		
7.	2000 ,, claret ,,		
8.	5000 ,, green ,,		
(b)	Perf. 12½-13.		
9.	200 reis, mauve and red		4 0

RIO GRANDE DO SUL.

Type 341.

1893. Plough and corn in oblong oval in centre. Value in red on label below. Type 341.

(a) Perf. 11-11½.

1.	100 reis, pink and red		
2.	200 ,, violet ,,	1 0	
3.	400 ,, ,, ,,		
4.	600 ,, lilac ,,		
5.	1$,, yellow ochre & red		
6.	2$,, brown & red		
7.	10$,, rose ,,		
8.	20$,, violet ,,		
(b)	Perf. 13½-14.		
9.	1$, yellow ochre and red		
(c)	Perf. 11 x 13		
10.	200 reis, violet and vermilion		

Variety: Smaller "2" in value "2$". Perf. 11-11½.

11.	2$, brown ...		

Type 342.

Date? Figure of Agriculture reclining above name of state in block letters on straight band across stamp. Value below. Rouletted. (Engraved by American Bank Note Co.). Type 342.

		UNUSED. s. d.	USED. s. d.
12.	100 reis, vermilion ...		
13.	200 ,, blue ...		1 0

SAN PAULO.

Type 243.

1892. Star in circle inscribed with name of state. Figures of value in red on label below. Type 343.

(a) Perf. 11-11½.

1.	100 reis, lilac rose & red		
2.	200 ,, mauve ,,	2 6	1 0
3.	400 ,, orange ,,		
4.	500 ,, pale green ,,		
5.	1$,, yellow ,,		
6.	3$,, flesh ,,		
7.	4$,, pale blue ,,		
8.	5$,, green ,,		
9.	10$,, pale rose ,,		
10.	15$,, greenish bistre & red		
11.	20$,, milky blue ,,		
12.	50$,, pale lilac ,,		

(b) Perf. 12½-13.

13.	100 reis, lilac rose & red		1 6
14.	200 ,, mauve ,,		

(c) Perf. 13½-14.

15.	2$, brown and red		

(d) Perf. (a) x (b).

16.	100 reis, lilac rose & red		2 6

Date? Type as last, but figures of value in larger and rounder figures.

(a) Perf. 11-11½.

17.	100 reis, lilac rose & red		
18.	200 ,, mauve ,,		

(b) Perf. 13½-14.

19.	100 reis, lilac rose & red		
20.	200 ,, mauve ,,		

SANTA CATHARINA.

Type 344.

		UN. s. d.	USED. s. d.
1893.	Inscription on scroll in rectangular frame with ornamental pattern down left side. Figures of value in red on label below. Type 344.		

(a) Perf. 11-11½.

1.	100 reis, pink and red		
2.	200 ,, violet ,,		1 6
3.	500 ,, bright green and red		
4.	1000 ,, yellow ,,		
5.	2000 ,, brown ,,		
6.	5000 ,, green ,,		
7.	10000 ,, rose ,,		
8.	20000 ,, pale green ,,		

(b) Perf. 12½-13.

9.	200 reis, violet and red		2 6

(c) Perf. (b) x (a).

10.	200 reis, violet and red		1 6

SERGIPE.

Type 345.

18th May, 1892. Native and balloon in various frames. Perf. 14-15. Type 345.

1.	50 reis, violet brown	0 6	
2.	50 ,, dark brown	0 6	
3.	100 ,, orange ...	1 0	
4.	200 ,, blue ...		
5.	400 ,, olive ...		
6.	500 ,, red brown		
7.	1000 ,, green ...		

MUNICIPALITIES OF BRAZIL.

ALEM PARAHYBA

(STATE OF MINAS GERAES).

EMOLUMENTOS.

Date? Globe on pedestal surrounded by a wreath. Name above. Value in red on label below. Perf. 11-11½.

1.	200 reis, purple and red	
2.	1000 ,, orange ,,	
3.	1000 ,, lilac ,,	
4.	2000 ,, brown ,,	
5.	5000 ,, green ,,	

UN. USED.
s. d. *s. d.*

CURITYBA.

1897. Inscription in rectangle "—Lei de 21 de Janeiro de 1897—IMPOSTO MUNICIPAL" surcharged in violet on small thin band lettered "CAMARA MUNICIPAL DE CURITYBA". Perf. 11-11½.
1. Value not indicated, grey and violet 0 3

Variety: With surcharge inverted.
2. Value not indicated, grey and violet 2 6

Type 346.

1899. Same surcharge as last in script type, with thick border, in vermilion Perf. 11-11½. Type 346.
3. Value not indicated, grey and vermilion 0 2

LAPA.

(STATE OF PARANA).

Type 347.

1888. Arms in oval. "LAPA" on oblique labels at sides. Value in black on label below. Perf. 13½-14. Type 347.
1. 200 reis, green and black
2. 1000 ,, red ,,
3. 5000 ,, orange ,,
4. 10000 ,, brown ,,

LEOPOLDINA.

(STATE OF MINAS GERAES.)

Type 348.

UN. USED.
s. d. *s. d.*

1894. Star in circle. "CAMARA MUNICIPAL" above and "DE LEOPOLDINA" below. Perf. 11-11½. Type 348.
1. 200 reis, green on yellow

NOVA FRIBURGO.

(STATE OF RIO DE JANEIRO.)

Type 349.

Date? Cap of Liberty in centre with name on scroll below. Perf. Type 349.
1. 200 reis, blue ...

PETROPOLIS.

(STATE OF RIO DE JANEIRO).

Date? Arms in oval. Perf. 11½.
1. 5000 reis, rose ...

SAN JOAO MARCOS.

(STATE OF RIO DE JANEIRO).

EMOLUMENTOS.

Type 350.

Date? Name of Municipality on scroll above and "ESTADO DO RIO" below. Value on straight label across centre. Perf. 11-11½. Type 350.
1. 1000 reis, yellow ...

UBERABA.

(STATE OF MINAS GERAES).

1894. Bee-hive in centre within a garter. Perf. 11-11½.
1. 200 reis, brown and green
2. 2000 ,, rose and yellow

		UN. s. d.	USED. s. d.

CHILI.

Type 351.

1878. Arms in various frames. Perf. 12. Type 351.

1.	1 cent., vermilion	0 6	0 2
2.	2 ,, brown ...	0 6	0 1
3.	5 ,, blue ...	0 6	0 1
4.	10 ,, green ...		0 3
5.	20 ,, orange ...		0 2
6.	1 peso, orange ...		1 0
7.	2 ,, green ...		2 6
8.	5 ,, brown ...		
9.	10 ,, blue ...		
10.	20 ,, vermilion ...		

1900. Arms in centre. Perf. 14.

11.	1 cent., vermilion ...		
12.	5 ,, blue ...		0 2

COLOMBIA.

CIGARRILLOS.

(A) Stamps.

Type 352.

1887. Inscription in four lines in oblong ornamental frame. Imperf. Type 352.

1. 2 cent., black on yellow

Type 353.

July 1887. Figure of value in circle and "CENTAVOS" below enclosed in oblong oval band with inscription. Imperf. Type 353.

[NOTE. The 1c has no ornaments in the angles and is said, according to Moens, to be an "Essay"]

2.	1 cent., black ...		
3.	2 ,, blue green	0 3	0 3

		UN. s. d.	USED. s. d.

Type 354.

1889. Ship and value below in oblong oval. Thin paper. Imperf. Type 354.

4.	2 cent., black ...		
5.	2 ,, blue ...	2	6
6.	2 ,, green ...		

Type 355.

1889 ? Ship and value below in rectangle. With lilac burélé for ground work. Imperf. Type 355.

7. 2 cent., blue and lilac

Date ? Floral ornament with value below in rectangle, on groundwork of a lined pattern in red. Buff paper.

8. 2 cent., lilac and red on buff

Type 356.

1892. Ships in oval, with figure of value on each side. Rouletted. Type 356.

9. 2 cent., green 0 9

(B) Bands.

1888. Value in oblong oval in centre, with inscription on either side. On yellowish paper. Size, 222 x 15 mm. Imperf.

10. 2 cent., black ... 0 9

HABILITACION.

1889. Figures of value in small circle, within triangular frame. Dated. Imperf. Type 357.

11.	20 cent., brown ...		5 0
12.	50 ,, black on orange		
13.	1 peso ? ...		

1891. Arms in circle, within triangular frame. Imperf. Type 358.

14.	20 cent., black ...		2 6
15.	30 ,, black on yellow		
16.	50 ,, blue ...	2	6
17.	1 peso, carmine ...	5	0

	UN. s. d.	USED. s. d.

Type 357.

Type 358.

1893. Type similar to No. 357. Imperf.
18. 20 cent., black ...
19. 50 ,, blue ...
20. 1 peso, vermilion ... 1 6
1895. Type as last. Imperf.
21. 20 cent., black ...
22. 50 ,, ? ...
23. 1 peso., or'ge vermilion 1 6
1897. Type as last. Imperf.
24. 20 cent., black ...
25. 50 ,, ? ...
26. 1 peso., ? ...
27. 2 ,, vermilion
1901. Provisional ? Roughly lithographed. Type similar to last. Imperf.
28. 30 cent., black on white
1901. Types as last.
29. 30 cent., black on yellow
30. 1 peso, ,, peacock blue

HONDA.*

Date ? "Timbre nacional" stamp, Type 370, of 1887, surcharged "HONDA" in tall thin sans serif caps. in single lined oval, with hand stamp.
31. 1 peso, claret ...
Date ? "Timbre nacional" stamps, Type 371, of Sept. 1887, with same surcharge.
32. 25 cent., orange ...
33. 50 ,, blue ...
34. 1 peso, red ...
Vars: With double surcharge
35. 25 cent., orange ...
36. 1 peso., red ...

*We do not know what duty, if any, this represents. The "surcharge" may be merely an obliteration.

	UN. s. d.	USED. s. d.

TIMBRE NACIONAL.

Type 359.

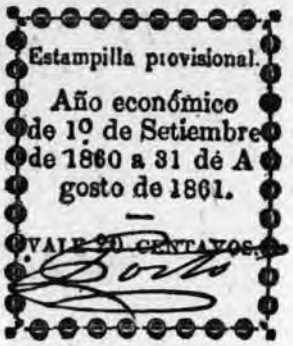
1st Sept. 1858. Arms in oval. Lettered "CONFEDERACION GRANADINA." Dated "1858a1859." Imperf. Type 359.
37. 20 cent., black ... 0 9

Type 360.

1st Sept. 1859. Arms in circle. Lettered "CONFEDERACION GRANADINA." Dated "1859a 1860." Imperf. Type 360.
38. 20 cent, black ... 0 6 0 6
39. 20 ,, grey black ... 0 9 0 6
Var. Tête bêche
40. 20 cent., black ... 10 0

Type 361.

		UN. s. d.	USED. s. d.
1st. Sept. 1860. Arms in circle. Lettered "CONFEDERACION GRANADINA." Dated "1860a 1861." Imperf. Type 361.			
41.	20 cent., black ...	4 0	2 6



Type 362.

1860. Provisional. Inscription in rectangle of pearls. Two types (a) left corner ornament, both top and bottom, pointing inwards and no hyphen after "A" in fourth line of inscription, as in Type 362 (b) left corner ornaments at right angles to position in type (a) and hyphen after A. These varieties are found *se-tenant*. The word "Porto" at base is added in M S.

42.	20 cent., black [Var. (a)]	25 0	
43.	20 ,, ,, [Var. (b)]		

Type 363.

1861. Provisional. Similar to last, but frame of moths. Signed "Mozolion" in MS. On blue paper. Type 363.			
44.	20 cent., black ...		
1861. Arms in large oval, value below, date "1861" above. Imperf.			
45.	20 cent., black ...		
1st Sept. 1861. Arms in circle. Lettered "CONFEDERACION GRANADINA." Dated "1861 a1862." Imperf. Type 364.			
46.	2c cent., black on chamois		
1861. Provisional. Similar to Type 362, var. (b). Signed below in MS. On vertically laid paper.			
47.	20 cent., black ...	40 0	

		UNUSED. s. d.	USED. s. d.

Type 364.

Type 365.

1861. Arms in oval Lettered "ESTADOS UNIDOS DE NUEVA GRANADA." Dated "1861a 1862." Imperf. Type 365.			
48.	20 cent., black ...	5 0	
1863. Arms in oval. Dated "1863." Imperf.			
49	20 cent., black ...		
1864. Arms in oval. Dated "1864." Imperf.			
50.	20 cent., black. ...		

Type 366.

1878. Arms, with 9 stars above, in oval inscribed "E. U. DE COLOMBIA—TIMBRE NACIONAL" and value. Imperf. Type 366.			
51.	20 cent., black ...	2 6	
1880. Arms in circle and figures of value in angles. Imperf. Type 367.			
52.	20 cent., vermilion	1 0	0 4

		UN. s. d.	USED. s. d.

Type 367.

1881. The same, surcharged with letters "E. U. C." in monogram, with handstamp.

53. 20 cent, vermilion ... 2 6 0 6

(This surcharge may be found "inverted" or "sideways")

Type 368.

1884. Arms in oval, with value below. Imperf. Type 368.

54. 20 cent., vermilion ... 1 6 1 0

1885. The same, surcharged

(1) Sur. "0,25 CENT" in black, vertically, downwards.

55. 25c., vermilion and black

(2) The same sur. in blue

56. 25c. on 20c., vermilion and blue

(3) Sur. "50 CENTAVOS", in violet, vertically, downwards, with handstamp.

57. 50c. on 20c., vermilion and violet

(4) Sur. "VALE UN PESO" in blue, vertically, upwards.

58. 1 p. on 20c., vermilion and blue ... 50 0

Type 369.

		UN. s. d.	USED. s. d.
65.	1 peso, claret (3a Clase) ...	6 0	1 0

July 1886. Arms in oval, with value below. Imperf Type 369.

59.	25 cent., brown ...	1 0	8 0
60.	25 ,, brown violet	1 6	8 0
61.	50 ,, blue ...	2 6	1 0
62.	1 peso, green ...	7 6	2 6

1st July 1887. Arms in circle. Lettered "REPUBLICA DE COLOMBIA". Perf. 14. Type 370.

63.	25 cent., dark green (1a Clase) ...	4 0	2 6
64.	50 ,, blue purple (2a Clase) ...		1 6

Type 370.

Type 371.

Sept ? 1887 Arms in oval. Finely engraved. Rouletted. Type 371.

66.	25 cent., orange (1a Clase) ...	1 6	0 6
67.	50 cent., blue (2a Clase)	2 6	1 0
68.	1 peso, vermilion (3a Clase)		4 0

Type 372.

	UN. s.	UN. d.	USED. s.	USED. d.
Jan 1889. Arms in oval, with date "1889-1890" at sides. Type 372.				
(a) On thin white paper. Imperf.				
69. 20 cent., orange (1a Clase)	7	6	4	0
70. 25 cent, gold ...				
71. 50 ,, blue (2a Clase)	1	0	0	9
72. 1 peso, vermilion (3a Clase)	1	0	1	6
(b) On coloured paper. Imperf.				
73. 20 cent., black on yellow (1a Clase) ...	2	6	0	9
74. 20 cent., black on dull yellow (1a Clase) ...				
75. 50 cent., blue on pale blue (2a Clase) ...	0	6		
76. 1 peso, vermilion on rose (3a Clase) ...	3	0	2	0
(c) As last. Perf. 13½.				
77. 20 cent., black on yellow (1a Clase) ...	0	6		
78. 20 cent., black on dull yellow (1a Clase) ...			1	6
79. 50 cent., blue on pale blue (2a Clase) ...			2	6
80. 1 peso, vermilion on rose (3a Clase) ...			7	6

Type 373.

Type 374.

Jan. 1891. Arms in circle, with value below. Dated "1891-1892." Types 373 and 374.

	UN. s.	UN. d.	USED. s.	USED. d.
(a) Imperf.				
81. 20 cent., black on yellow (1a Clase) ...	0	6	0	6
82. 20 cent., black on dull yellow (1a Clase) ...			0	4
83. 50 cent., black on pale blue (2a Clase) ...	0	9		
84. 1 peso black on rose	1	0	0	6
(b) Perf. 13½.				
85. 20 cent., black on yellow (1a Clase) ...				
86. 20 cent., black on dull yellow (1a Clase) ...			1	6
87. 50 cent., black on pale blue (2a Clase) ...			1	6
88. 1 peso, black on rose (3a Clase) ...				
(c) On glazed paper, coloured on upper side only. Imperf.				
89. 20 cent, black on deep yellow (1a Clase) ...	1	0	1	0
90. 50 cent., black on blue (2a Clase) ...				
91. 1 peso, black on red (3a Clase)				

Type 375.

1893. Arms in circle with value below. Dated "1893-1894". Type 375.

	UN. s.	UN. d.	USED. s.	USED. d.
(a) Imperf.				
92. 20 cent., black on yellow (1a Clase) ...				
93. 20 cent, black on dull yellow (1a Clase) ...				
94. 50 cent., black on pale blue (2a Clase) ...	0	9		
95. 1 peso, black on rose (3a Clase) ...	1	0	0	9
(b) Perf. 13½.				
96. 20 cent., black on yellow (1a Clase) ...			5	0

Type 376.

1895. Arms in various frames. Dated "1895-1896". Imperf. Type 376.

		UN. s. d.	USED. s. d.
97.	20 cent., black on yellow (1a Clase) ...	1 0	
98.	50 cent., black on blue (2a Clase) ...		
99.	1 peso, black on rose (3a Clase) ...	1 6	1 0

1897. Types as last, but dated "1897-1898". Imperf.

100.	30 cent, black on yellow (1a Clase) ...		
101.	1 peso, black on pale blue (2a Clase) ...	1 0	
102.	2 pesos, black on rose (3a Clase) ...		

Provisional. Surcharged in two lines in red. Imperf.

103.	2 pesos, on 1p., black on pale blue ...		

Type 377.

1901. Arms in circle, within various frames. Dated "1901-1902". Imperf. Type 377.

104.	30 cent., black on yellow (1a Clase) ...		
105.	1 peso, black on blue (2a Clase) ...		
106.	2 peso, black on rose (3a Clase) ...		

Type 378.

1901. Provisionals. Rough type set designs on coloured paper. Dated 1901-1902. Imperf. Type 378.

		UN. s. d.	USED s. d.
107.	30 cent., black on yellow (1a Clase) ...		
108.	1 peso, black on blue (2a Clase) ...		
109.	2 pesos, black on orange (3a Clase)		

Type 379.

1901. Arms in circle in various frames. Dated "1901-1902". Roughly lithographed. Imperf. Type 379.

110.	30 cent., red (1a Clase)	2 6	
111.	1 peso, sap green (2a Clase) ...		

PROVINCES OF COLOMBIA.

ANTIOQUIA.

MINAS.

Type 380.

1868. Mine in circle inscribed with value. Imperf. Type 380.

1	1 peso, black ...		15 0

TIMBRE DEPARTMENTAL.

Type 381.

	UN. s. d.	USED. s. d.
1902 ? Arms in circle, with name above and value below. Perf. Type 381.		
2. 50 cent., black on pale blue		
3. 50 ,, ,, ,, yellow		
4. 50 ,, ,, ,, rose		

BOLIVAR.

1861. Arms, with date above and value below in oval, lettered "ESTADOS UNIDOS DE LA NUEVA GRANADA—ESTADO SOBERANO DE BOLIVAR." Vertically laid paper. Imperf.

1. 20 cent., black ...		

Type 382.

1862. Arms, with inscription "ESTADOS UNIDOS DE COLOMBIA" and nine stars, in oval lettered "ESTADO SOBERANO DE BOLIVAR." Value on straight label above and date "1862" below. Imperf. Type 382.

2. 20 cents., black ...	2 6	0 6
Var: Worn die showing hardly any traces of lined ground at sides and below.		
3. 20 cents., black ...	7 6	

Type 383.

1863. Arms in oval, lettered as last but stamp smaller. Imperf. Type 383. (The 20c. has value above and not in angles)

4. 10 cent., black on green		
5. 20 ,, ,, on white	4 0	2 6
1864. Type as last. Imperf.		
6. 20 cent., black ...	4 0	1 6
1865. Arms in oval with date below. "ESTADOS" on left, "UNIDOS" above, "DE COLOMBIA" on right on lined ground and value below on blank label. Spandrels filled in with floral ornament. Imperf. Type 384.		
7. 30 cent., black ...	1 6	0 6
Do. Surcharged "Quinhentos Pesos" in red.		
8. 500 pesos on 30c., black		

	UN. s. d.	USED. s. d.

Type 384.

Type 385.

1866. Arms and "ESTADO SOBERANO DE BOLIVAR" in lined circular band, lettered "ESTADOS UNIDOS DE COLOMBIA—1866." Value below. Imperf. Type 385.

9. 30 cent., black ...		1 0

Type 386.

1867. Similar design to last, with date. Imperf. Type 386.

10. 30 cent., black ...		2 0
1868. Arms in oval, with date		
11. 30 cent., black ...		

		UN. s.	UN. d.	USED. s.	USED. d.

BOYACA.

Type 387.

1887 ? Gate with mountains behind in oval Figures of value in circle below. Imperf. Type 387.

1.	5 cent. grey black (Var. 1)	0	9			
2.	5 ,, ,, ,, (Var. 2)*	1	0		1	0
3.	10 ,, brown (Var. 1)	1	6			
4.	10 ,, bistre ,,					
5.	50 ,, pale blue ,,	2	6			
6.	1 peso, grey green ,,					
7.	5 ,, greenish yellow (Var. 1)					
8.	5 ,, bistre ,,					

CAUCA.

Type 388.

1865 ? Arms in circle in octagonal frame, with inscriptions. Imperf. Type 388.

1	30 cent., black on buff				10	0
2.	30 ,, ,, ,, chamois				15	0
3	30 ,, ,, ,, blue grey					
4.	30 ,, ,, ,, blue				20	0
5.	30 ,, ,, ,, green					
6.	30 ,, ,, ,, white				7	6

CUNDINAMARCA.

1859. Arms in oblong oval, with inscriptions. Imperf. Type 389.

1.	25 cent., black (1a Clase)	10	0		10	0
2.	50 cent., black (2a Clase)					

1860. Arms in oval and value below. Dated "1860 i 1861. Imperf. Type 390.

3.	25 cent., black (1a Clase)				5	0
4.	50 ,, ,, (2a Clase)	1	0			
5.	1 p. 20c., black (3a Clase)	1	6			
6.	2 p. 40c., black (4a Clase)	2	6			

*This var. has shading on road in centre instead of to left as on Var. 1.

		UN. s.	UN. d.	USED. s.	USED. d.

Type. 389.

Type 390.

Type 391.

1865. Arms in oval and value below. Dated "1865". Imperf. Type 391.

7.	20 cent., blue (1a Clase)				2	6
8.	1 peso, black (2a Clase)				10	0

Type 392.

1865. Arms in oval and value below. Imperf. Type 392

9.	20 cent., blue (1a Clase)	2	6		2	0
10.	1 peso, black (2a Clase)					

There are several types of the 20c., differing in the shape of the figures of value and of "1a" of "1a Clase".

	UN. s. d.	USED. s. d.

Type 393.

1866. Arms in circle and value below. Dated "1866". Imperf. Type 393.

11.	20 cent., pale blue (1a Clase) ...	2 6	1 6
12.	1 peso, black (2a Clase)		7 6

PASAPORTES.

Type 394.

Date? Various types, tho 2p. having value in centre and name on arched label above. Imperf. Type 394.

13. 50 cent, ? (1a Clase)
14. 1 peso, black on pale brown (2a Clase)
15. 2 pesos, black on pale brown (3a Clase)

MAGDALENA.

1860? Inscription in two lines above in a square frame, value below.

1. 20 cent., black ...

1861. Arms in a large oval formed of wavy lines. Dated.

2. 20 cent., black ...

1865. Arms in oval, with inscriptions. Date above and value below. Control no. at top outside frame and date below in MSS. On stout paper, wmkd. with the Arms of Venezuela in the sheet. Imperf. Type 395.

	UN. s. d.	USED. s. d.
3.	20 cent, grey blue ...	
4.	20 ,, green ...	
5.	20 ,, red ...	
6.	20 ,, black ...	

Type 395.

1866. Type as last. Dated "1866". Control no. above, outside frame, and initials "J.M." below in MSS. Paper as last. Imperf. Type 395.

7.	20 cent., grey blue ...	
8.	20 ,, green ...	
9.	20 ,, black ...	

Type 396.

1867. Arms in oval, with figures of value in angles. Imperf. Type 396.

10.	20 cent., pale blue ...	20 0	10 0

1868. Type similar to 1866 issue. Dated "1868". Imperf.

(a)	With control no. above and "2a Serie" below added in MSS.	4 0	4 0
11.	20 cent., blue ...		
(b)	Without MSS additions.		
12.	20 cent., blue ...		

Var.: "OBERANO" for "SOBERANO."

13.	20 cent., blue ...	15 0	

1869. Type as last. Dated 1869. Control no. in MSS. above, outside frame. Wmk. Arms of Venezuela in sheet. Imperf.

14.	20 cent., orange brown	5 0	5 0
15.	20 ,, carmine ...		

1870. Date of stamps of previous issues altered in MSS.

(1)	On 1866 issue.		
16.	20 cent., blue ...		
(2)	On 1868 issue.		
17.	20 cent, blue ...		
(3)	On 1869 issue.		
18.	20 cent., orange-brown	7 6	
19.	20 ,, carmine ...		

1870. Arms in oval, with inscriptions and figures of value in angles. Imperf. Type 397.

20. 20 cent., yellow green

1871. Similar type to last.

21. 20 cent, green ...

UN. USED.
s. d. *s. d.*

Type 397.

PANAMA.

1888. "TIMBRE NACIONAL" stamps of Colombia of Sept. 1867 surcharged with oval handstamp in violet "TIMBRE ESPECIAL DEPTO DE PANAMA." Rouletted.

1. 25 cent., ? ...
2. 50 ,, ? ...
3. 1 peso, vermilion (3a Clase) ...

1889. "TIMBRE NACIONAL" stamps of Colombia of this date surcharged as last.

4. 25 cent., orange (1a Clase) ...
5. 50 cent., blue (2a Clase)
6. 1 peso, red (3a Clase)

1891. "TIMBRE NACIONAL" stamps of Colombia of this date surcharged as last in violet.

7. 25 cent., black on orange (1a Clase) ...
8. 50 cent., black on blue (2a Clase) ...
9. 1 peso, black on rose (3a Clase) ...

1895. "TIMBRE NACIONAL" stamps of Colombia of this date surcharged as last.

10. 25 cent., ? ...
11. 50 ,, ? ...
12. 1 peso, black on rose (3a Clase) ...

SANTANDER.

Type 398.

1878. Arms in a square, figures of value in angles. Imperf. Type 398.

1. 20 cents., vermilion (1a Clase) ... 25 0
2. 40 cents., blue (2a Clase)
3. 80 ,, yellow (3a Clase)

1878. Similar type, but letters in colour on white ground. Type 399.

4. 20 cents., vermilion (1a Clase)
5. 40 ,, blue (2a Clase)
5. 80 ,, yellow (3a Clase)

UN. USED.
s. d. *s. d.*

Type 399.

Type 400.

1881. Arms in centre with figures of value on either side. Imperf. Type 400.

7. 20 cent., blue ... 1 0 0 6
8. 20 ,, pale ultramarine 1 0

TOLIMA.

1860 ? Inscription in rectangle.

1. 10 cent., black ...

1st July 1860. Inscription in ornamental square, lettered "ESTAMPILLA PROVISIONAL" on blue paper.

2. 20 cent., black ...

Type 401.

1st July 1864. Arms in oval, with inscription. Date above and value below. Imperf. Type 401.

3. 20 cent., black ... 4 0

1st July 1865. Similar type to last, with date. Imperf.

4. 20 cent., black ... 2 6

UN. USED.
s. d. s. d.

Type 402.

1st July 1866. Similar type to last, with date. Imperf. Type 402.

5. 20 cent., black ... 1 6

Type 403.

1st Jan. 1867. Arms in circle, date above, value below. Imperf. Type 403.

6. 20 cent., black ... 1 0
7. 20 ,, pale blue ... 1 0
8. 20 ,, blue ... 1 6

MUNICIPALITIES OF COLOMBIA.

BARRANQUILLA.

(PROVINCE OF BOLIVAR.)

FRANQUEO PARTICULAR.

Date? Oblong, with monogram "AMS" in oblong oval lettered "FRANQUEO PARTICULAR -BARRANQUILLA." Value at sides. Perf 11½.

1. 5 cent., green ... 0 3
2. 5 ,, brown ... 0 3

BOGOTA.

(PROVINCE OF CUNDINAMARCA.)

1864 Arms in oval, with "BOGOTA 1864" above and value below Imperf. Type 404.

1. 10 cent., black ... 4 0 4 0

ENCOMIENDAS.

1889? "TIMBRE NACIONAL" of Colombia of this date, surcharged with a single lined oval containing the words "BOGOTA-ENCOMIENDAS" in violet.

2. 50 cent., blue on pale blue (2a Clase) ...

UN. USED.
s. d. s. d.

Type 404.

BUENAVANTURA.

(PROVINCE OF CAUCA.)

ADUANA.

1889? "TIMBRE NACIONAL" stamp of Colombia of this date surcharged with double lined oval containing the words "ADUANA de BUENAVENTURA" in violet. Perf. 13½.

1. 1 peso, vermilion on rose (3a Clase) ...

CARTAGENA.

(PROVINCE OF BOLIVAR.)

TIMBRE NACIONAL.

1885? Arms in square with highly ornate border. Value at sides, "TIMBRE NACIONAL" above and "NÚMERO" with blank space below. Imperf. Type 405.

1. 40 cent., claret ...

Type 405.

			UN. s.	UN. d.	USED. s.	USED. d.

ECUADOR.

Type 406.

Date? Arms in oval. Plain label at base without date. Perf. 12. Type 406.

1.	1 cent., ultramarine					
2.	2 ,,	bistre	...			
3.	5 ,,	vermilion	...		5	0
4.	20 ,,	purple	...			
5.	50 ,,	green	...			

Type 407.

1881. Type as last, with date "1881-1882" engraved in label below. Perf 12. Type 407.

6.	1 cent., ultramarine				1	6
7.	2 ,,	bistre	...			
8.	5 ,,	vermilion	...			
9.	10 ,,	orange	...			
10.	20 ,,	purple	...			
11.	50 ,,	green	...			
12.	1 peso, brown		...			

Note. Imperf. proofs of this set exist.

1883. Type as last, with date "1883-1884" surcharged in small black figures on label below. Perf. 12.

13.	5 cent., vermilion		...		5	0

Var: (1) Surcharge inverted

14.	5 cent., vermilion		...			

(2) Double surcharge, one across centre

15.	5 cent., vermilion		...			

1884. Type as last, with date "1884-1885" surcharged in black on label below. Perf. 12

(a) Small thick figures.

16.	1 cent., ultramarine			0	3	2 0
17.	2 ,,	bistre	...	0	3	2 0
18.	5 ,,	vermilion	...	0	2	2 0
19.	10 ,,	orange	...	0	9	
20.	20 ,,	purple	...	1	0	
21.	50 ,,	green	...			
22.	1 peso, brown		...	3	0	2 0

Var: With double surcharge

23.	10 cent., orange		...			

(b) Larger, thinner figures

24.	1 cent., ultramarine			0	6	0 4
25.	2 ,,	bistre	...	1	0	0 4
26.	5 ,,	vermilion	...			
27.	10 ,,	orange	...			
28.	20 ,,	purple	...			
29.	50 ,,	green	...			
30.	1 peso, brown		...			

Var: Sur. "1884" only.

31.	1 cent., ultramarine					

1886. Type as last, with date "1886. 1887" surcharged in black on label below. Perf. 12.

32.	1 cent., ultramarine			1	0	
33.	2 ,,	bistre	...	1	0	
34.	5 ,,	vermilion	...	1	6	
35.	10 ,,	orange	...			
36.	20 ,,	purple	...			
37.	50 ,,	green	...			
38.	1 peso, brown		...			

Surcharged "1886. 1887" diagonally in black on stamps engraved 1881-1882. Perf. 12.

39.	10 cent., orange		...	0	6	
40.	20 ,,	purple	...			
41.	50 ,,	green	...			
42.	1 peso, brown		...			

As last surcharged horizontally over engraved date 1881-1882. Perf. 12.

43.	50 cent, green		...			

1887. Type as last, date "1887. 1888" engraved in label below Perf. 12.

44.	1 cent., greenish slate			0	3	0 2
45.	½ ,,	carmine lake		0	3	0 3
46.	4 ,,	reddish brown		0	4	0 4
47.	10 ,,	orange	...			0 1
48.	1 sucre, green		...	2	0	
49.	5 ,,	deep blue	...			
50.	10 ,,	vermilion	...			

1889. The last issue surcharged "1889. 1890" diagonally in black. Perf 12.

51.	1 cent., greenish slate			0	6	0 3
52.	2 ,,	carmine lake		0	6	
53.	4 ,,	reddish brown		1	0	0 6
54.	10 ,,	orange	...			0 3
55.	1 sucre, green		...			
56.	5 ,,	deep blue	...			
57.	10 ,,	vermilion	...			

Varieties:—

(1) Inverted surcharge.

58.	1 cent., greenish slate					

(2) Sur. in smaller figures, with wider space between 1889 and 1890.

59.	2 cent., carmine lake					

(3) As last but figures "90" larger than rest of date.

60.	2 cent., carmine lake					

(4) Sur. as (2) but double

61.	2 cent., carmine lake					

1891. Date "1891. 1892" surcharged diagonally in black on stamps engraved 1887. 1888. Perf. 12.

62.	1 cent., slate		...			0 6

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. IV. No. 1. **PRICE THREEPENCE.** **JANUARY, 1903.**

SPECIAL OFFER FOR JANUARY, 1903.

VICTORIA.

POSTAGE.	UN.	USED.
1d., brown red, 1850	120/-	—
2d., grey lilac ,,	45/-	—
2d., brown lilac ,,	75/-	—
6d., *deep orange*, 1854	45/-	—
2/-, green, 1858, roul.	—	120/-
4d., rose, 1857, star, im.	75/-	—
4d., verm., ,, ,, ,,	90/-	—
1d., yellow green, 1857, star, roul. ...	300/-	—
4d., rose, no wmk., roul.	60/-	—
2d., lilac, no wmk., roul., fair ...	—	60/-
2d., lilac, no wmk., roul., superb ...	—	120/-
4d., lilac rose, no wmk. perf. 12 ...	45/-	—
2d., lilac, vertical laid, imperf. ...	90/-	—

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

THE ROUSSIN STOCK OF Fiscals and Telegraphs.

GREECE.

Consular, 1882.

	UNUSED. s.	d.
1, 2, 3, 4, 5, 6, 7, 8, 9 lept, green and black, set of 9	2	9
1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 20, 30, 40, 50, 60, 70, 80, 90 lept, green and black, set of 18	14	0
1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 20 drachme, green and black, set of 11 ...	8	4
30, 40, 50, 60, 70, 80 drachme, set of 6	23	6

VICTORIA.

May 1901. 1d., olive bistre, (catd. Gibbons 1/-)	0	6

RUSSIA.

Effets de Commerce, set of 8, used ...	1	0
Caisse de Epargne, 5c., green, unused	0	9
1871 Tobacco, 1½ Kop, brown and black, used	1	0
1871 Tobacco, 10 Kop, red and black, used	1	0
1871 Tobacco, 20 Kop, violet and black, used	1	6
Moscow, 1881, 1 Kop, brown and black, used	0	6
Odessa, 1870, 1 Kop, black on yellow unused	0	6
St Petersburg, *Police*, set of 13 used ...	2	6
Tobacco bands, set of 3, used ...	1	4

PERSIA.

1886

	UNUSED.	
Copies, 10 shahi, green and red ...	0	9
,, 1 kr ,, ,, ,, ...	1	6
,, 2 ,, ,, ,, ,, ...	2	6
Marriages, 1 kr, orange and blue ...	1	0
Naissances, 1 kr, carmine	1	0
Procurations, 10 shahi, green ...	0	6
Temoignages, 10 ,, blue ...	0	6
Testaments, 1 kr, blue	1	0
Droits, set of 4, blue and red ...	1	3
Effets de Commerce, set of 3, rose and blue	1	6
Quittances, 2 shahi, grey ...	0	2
Rapports, 5 shahi, orange and blue ...	0	8
Requêtes, 2 shahi, blue and black ...	0	4
Transport, (land) 10 sh., brown ...	0	6
,, (water) 2 sh., blue ...	1	0
1900 Requests and Petitions, set of 4	1	3
,, ,, ,, 5 Kran and 10 Kran (set 2)	3	6

SALVADOR.

Municipal.

1891. 1 cent., black on yellow ...	0	3
5 ,, ,, ,, green ...	0	6
10 ,, ,, ,, grey green	0	3
50 ,, grey on white ...	1	6
1898. 5 ,, blue	0	3
10 ,, red	0	4
25 ,, green	1	0

SANDWICH ISLANDS.

25 cents, green, rouletted, used ...	1	0
50 ,, orange ,, ,, ...	1	0
1$, grey ,, ,, ...	1	0

DOMINICAN REPUBLIC.

Telegraphs, 1886.

50c., 1 and 5 piastres, set of 3 unused	2	3

Revenues, 1881.

½c., blue, unused	0	2
5 pesos, red ,, ...	0	6
1882. ½c., blue, rouletted, unused ...	0	2
,, sur. (TIMBRES) used ...	0	2
1883. 1c., red and black, used ...	0	4

HUNGARY.

A *choice selection all unused* and *scarce* in this condition.

Affiches, 1871.

1 kr., black and red ...	0	6
2 kr., ,, ,, ,, ...	0	8
1874. 1 kr., black and green, pelure paper	0	6
1886. 1 kr., black and brown ...	0	4
2 kr., ,, ,, ,, ...	0	6

Almanacks.

1873. 6 kr., black and green (pelure)	0	9

WALTER MORLEY, (ROUSSIN FISCAL STOCK DEPARTMENT),

15, BROWNHILL GARDENS, CATFORD, LONDON, S.E.

For convenience of Collectors we have made arrangements for Approval Books of the Roussin Fiscal Stock to be seen at the shop of

Miss M. K. BROSNAN, 27, NEW OXFORD STREET, LONDON, W.C.

ROUSSIN STOCK—*continued.*

HUNGARY.

Effets de Commerce.

1868 (for Croatia).

	1 kr., black and green	0	6
	2 ,, ,, ,, ,,	0	6
	3 ,, ,, ,, ,,	0	8
	4 ,, ,, ,, ,,	0	8
	5 ,, ,, ,, ,,	0	9
	7 ,, ,, ,, ,,	1	0
	7 ,, ,, ,, ,, (pelure)	2	6
	1868 (for Hungary).		
	½ kr., black and green	0	6
	1 ,, ,, ,, ,,	0	3
	2 ,, ,, ,, ,,	0	4
	3 ,, ,, ,, ,,	0	4
	4 ,, ,, ,, ,,	0	6
	5 ,, ,, ,, ,,	0	4
	7 ,, ,, ,, ,,	0	9
	10 ,, ,, ,, ,,	0	6
	12 ,, ,, ,, ,,	0	9
	15 ,, ,, ,, ,,	1	0
	25 ,, ,, ,, ,,	2	0
	1 kr., black and green (pelure)	0	6
1873.	2 kr., black and brown	0	6
	3 ,, ,, ,, ,,	0	9
1886.	1 ,, ,, ,, ,,	0	3
1898.	2 filler, lilac and green	0	1
	4 ,, blue and blue	0	2
	6 ,, green and rose	0	3
	8 ,, violet and green	0	4
	10 ,, green and buff	0	5
	14 ,, lilac and brown	0	6
	20 ,, violet and buff	0	9
	24 ,, blue and buff	0	10
	30 ,, green and green	1	0
	40 ,, lilac and grey	1	3
	50 ,, violet and blue	1	6
	72 ,, blue and blue	2	0

APPROVAL BOOKS

of the Roussin Fiscal Stock, now ready.

R1. Indian Native States.
R2. Norway and Sweden local Postage.
R3. United States Playing Cards and Match Stamps.
R4. ,, ,, Medicine and Perfumery.
R5. Russia and Finland.
R6. Various fiscals and locals.
R7. French Colonies and Bosnia.
R8. Denmark Local Postage (Part 1).
R9. ,, ,, ,, (Part 2) and Railways.
R10. Hungary.
R11. Austrian Italy and Servia.
R12. Roumania.

N. B. All the Stamps offered from the Roussin Stock are marked at strictly nett cash prices.

We have made arrangements for an agency in France for the Roussin Fiscal Stock, where books can be inspected at shop of *M. M. AMELIN, 180, Boulevard St. Germain, Paris.*

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PRICED CATALOGUES.

Walter Morley's Great Britain, (Postage, Fiscal, Telegraph, Railway, Entires, News Tax, etc.) 190 pages ...	2/6
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ROUSSIN STOCK OF

Fiscal & Telegraph Stamps

This is the last important stock of the early importation of Fiscals that can come on the market, and contains many scarce issues that are not obtainable from any other source.

INDIA.

NATIVE STATES REVENUES.

		UNUSED s.	d.
	BARODA.		
1890.	1 anna, green, perf. 14 ...	0	3
	2 ,, ,, ,, ...	0	6
	4 ,, ,, ,, ...	1	0
	BHOR.		
1880.	2 anna, black on lilac imperf,	7	6
	4 ,, ,, ,, rose ,, ...	20	0
	8 ,, ,, ,, green ,, ...	50	0
	BIKANIR.		
1880.	¼ anna, black imperf. ...	2	6
	½ ,, red ,, ...	10	0
	1 ,, ,, ,, ...	5	0
1884.	¼ ,, ,, ,, ...	1	0
	½ ,, ,, ,, ...	3	0
	LAS BELA STATE.		
1897.	½ anna, black, pin perf. ...	0	3
	1 ,, ,, on orange, (Court Fee) ...	0	9
	1 anna, pair imperf. between ...	5	0
	BAHAWALPUR STATE.		
1880.	1 anna, rose	1	0
	1 ,, yellow brown ...	0	6
	1 ,, brown	0	4
	2 ,, vermilion	0	9
	BERARS.		
	1 anna, (Receipt) on Indian ...	0	6
	1 ,, (Court Fee) ,, ...	0	6
	1 ,, blue (Queen) ...	0	2
	BHAVNAGAR DURBAH.		
1887.	2 anna, verm., value in figures	1	0
1890.	1 ,, ,, ,, ,, words	0	3
	1 ,, carmine ,, ,, ,,	0	4
	2 ,, verm. ,, ,, ,,	0	6
	4 ,, ,, ,, ,, ,,	1	0

		UNUSED s.	d.
	BHOPAL.		
1897.	1 anna, black, imperf. ...	0	4
	FARIDKOT.		
1883.	1 anna, red, imperf. ...	0	9
	HOLKAR.		
1886.	4 annas, violet (litho) ...	1	6
1890.	1 ,, carmine (engraved) ...	0	3
	2 ,, green ,, ...	0	6
	4 ,, violet ,, ...	1	0
	8 ,, blue ,, ...	2	0
	NOWANUGGER.		
1887.	1a., black, imperf. ...	0	6
	,, sheet of 4 types ...	2	0
1890.	1a., green, perf. 11½ ...	0	3
	,, entire sheet of 36 ...	8	0
	ORCHA STATE.		
	1a., blue	0	4
	RAJKOTE.		
	1a., blue, imperf.	0	3
	RAJPEEPLA.		
1888.	1a., blue	0	6
	1a., green	0	9
	SAVANT VADI STATE.		
	COURT FEES.		
	4 anna, yellow, imperf.	1	0
	8 annas, violet, ,, ...	1	0
	4 anna, yellow, perf. 11½	1	0
	8 ,, violet, ,, ...	1	6
	6 annas, pale violet, perf. 11½ ...	0	2
	12 ,, grey ,, ...	0	2
	1 anna, blue, perf. 14	0	2
	2 annas, red, ,, ...	0	3
	4 ,, yellow ,, ...	0	4
	1 anna, blue (receipt) perf. 14 ...	0	2

ALL APPLICATIONS CONCERNING SAME TO BE ADDRESSED

WALTER MORLEY,

ROUSSIN FISCAL STOCK DEPT.,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

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Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

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Vol. IV. No. 2. PRICE THREEPENCE. FEBRUARY, 1903.

SPECIAL OFFER FOR FEBRUARY, 1903.

LIBERIA.

1903 NEW ISSUE POSTAGE.

Inland Postage.	UNUSED.
3c., black	2d.
3c., green and red, O.S. ...	2d.

Registration.

10c., blue and black (Buchanan)
10c., orange and black (Grenville)
10c., green and black (Harper)
10c., violet and black (Monrovia)
10c., purple and black (Robertsport)
The set of 5 ... 2/6

CRETE.

1899. Provisional fiscals.

	USED.
10 paras, violet, imperf. ...	4/-
10 paras, blue, perf. 11½ ...	3/-

Both these on entire orginal documents.

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

TRANSVAAL.

POSTAGE.

1877.

Gibbon's No.		
53.	1/-, green, *red* surcharge, used ...	£4
	Half of ditto on part original, used	£15
62a.	1d., red, pelure, black sur., unused	£6/10
62d.	1d., ,, hard p., ,, ,, mint pair	£30
65.	3d., mauve, thick p., black sur., un.	£2/15
66a.	6d., dull blue, ,, ,, ,, ,,	£4
68.	1d., red, fine roul., unused ...	£3
68.	1d., ,, ,, ,, used ...	£3
69.	3d., mauve, fine roul., unused	£7/10
70.	6d., blue, ,, ,, ,,	£7/10
71.	1/-, green, ,, ,, ,,	£9
72.	1d., red, wide roul., used ...	£10
74.	1/-, green, wide roul., used ...	£7
81.	6d., blue on rose, fine roul., unused	£9
84.	6d., ,, ,, ,, ,, ,,	£6

1878.

90.	6d., blue on green, imperf., unused	£2/5
90a.	6d., deep blue on green ,, ,,	£2/10
91b.	6d., blue on blue, *double sur.*, used	£15
95.	6d., blue on green, *inverted*, used	£18
97.	1d., red on blue, fine roul., unused	£5
99.	3d., mauve on buff ,, ,, ,,	£3
100.	6d., blue on green ,, ,, ,,	£3
105.	1d., red on orange, *wide* roul., used	£4
106.	3d., mauve on buff ,, ,, ,,	£8
108.	6d., blue on blue ,, ,, ,,	£15

The above are all in very fine condition and prices and particulars of others in stock can be had on application.

POSTAGE.

NATAL.

1903 (King).

	UNUSED.
2d., carmine and grey green ...	0 3

GOLD COAST.

1900. (*Queen*)

	USED.
2/-, green and lilac	3 6
10/-, green and brown	5 0

NEW ZEALAND.

1873. No wmk.

	UNUSED.
½d., rose, perf. 12½. (Gibbons 112) ...	3 6

TRANSVAAL.

1902 E.R.I.

	UNUSED.
2/6, purple and green	3 6

GREAT BRITAIN.

I. R. Official.

	USED.
1/-, carmine and green (King) ...	2 6

LIBERIA.

1903.

	UNUSED.
75c. on 1$.	4 0

COOK ISLANDS.

A specialized collection of used and unused—fine variety of shades and perfs. of the different printings (307 stamps) ... price £10

SAMOA.

Very fine collection of all issues, great variety of shades, perfs. etc., (357 stamps) ... price £17 10 0

TONGA.

A collection, containing rare varieties, perfs., shades, surcharges, errors etc. (348 stamps) ... price £16

REVENUES.

ARGENTINE.

1902. SEGUNDA.

	USED. s. d.
50c., red, brown	0 1
1 peso, violet	0 2
2 pesos, ,, ...	0 1
3 ,, brown	0 2
4 ,, blue	0 2
5 ,, bronze	0 6
6 ,, blue	0 3
7 ,, brown	1 0
8 ,, blue	1 0
9 ,, lilac	0 6
10 ,, red brown	0 3
15 ,, violet	0 9
20 ,, green	0 9
25 ,, brown	0 9
30 ,, purple	1 6

NEWSPAPER TAX

GREAT BRITAIN.

A set of the Postal News Tax, 1d. red "London Gazette"
298 different dies, price £3 10 0
A ditto set of 276 dies price £3 3 0

For convenience of Collectors we have made arrangements for Approval Books of the Roussin Fiscal Stock to be seen at the shops of

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Miss M. K. BROSNAN, 27, NEW OXFORD STREET, LONDON, W.C.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.
AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

Roussin Fiscal Stock.

SWISS CANTONS.

	s.	d.
Basle, 1870. Set of 8. used ...	0	10
" 1900. 10c., green, 10c., lilac, un.	0	6
" Police 1874. 50c., unused ...	1	0
" " 1875. 50c., " ...	1	0
" " 1877. 50c., " ...	0	9
" " 1878. 50c., " ...	0	9
" " 1879. 50c., " ...	0	9
" " 1880. 50c., " ...	0	9
Berne, 1865. 10 rappen, orange ...	0	6
" " 2 " green ...	0	4
" " 3 " blue ...	0	4
" " 6 " lilac ...	0	6
" " 2 " green, *printed both sides*	4	0
Fribourg, 1862. Commerce, set of 15 cancelled, 30c. to 3f. 75c., orange	3	11
" 1876. Commerce, tax reading upwards, set of 11 cancelled, 15c. to 2.75 rose	1	1
" 1878. Commerce, tax reading downwards, 20c. 1fr., cancelled, set of 2	0	2
" 1878. Commerce, tax reading downwards, 5f., 5f. 50c., 6f., 6f. 50c., 7f., 7f. 50c. 8f., 9f. 50c., *each* ...	1	6
" 1878. Commerce, tax reading downwards, 10 francs, cancelled	0	6
" 1862-1876. Visa Supplementaire, set of 4 cancelled ...	1	0
" 1870. Visa en lieu de Commerce, set of 16, green, 15c. to 3f. 75c, cancelled	3	7

APPROVAL BOOKS

of the Roussin Fiscal Stock, now ready.

R1. Indian Native States.
R2. Norway and Sweden Local Postage.
R3. United States Playing Cards and Match Stamps.
R4. " " Medicine and Perfumery.
R5 Russia and Finland.
R6. Various fiscals and locals.
R7. French Colonies and Bosnia.
R8. Denmark Local Postage (Part 1).
R9. " " " (Part 2) and Railways.
R10. Hungary.
R11. Austrian Italy and Servia.
R12. Roumania.
R13. United States, Beer, Tobacco, &c. stamps.
R14. Ecuador, Guatemala, Paraguay, Salvador, Dominican Repub. and Hayti.
R15. Portugal, Part I.
R16. Portugal, Part II, and Portuguese Colonies.
R17. Swiss Cantons, Part I.
R18. Swiss Cantons, Part II.

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THE ROUSSIN STOCK OF

Fiscal & Telegraph Stamps

This is the last important stock of the early importation of Fiscals that can come on the market, and contains many scarce issues that are not obtainable from any other source.

PORTUGAL.

CARTAZES. 1900.

		UNUSED. s.	d.
	50 reis, red and black	0	6
	100 ,, green and black	1	0

CONTRIBUTION INDUSTRIAL.

1898.	2 reis, brown	0	1
	5 ,, ,, ...	0	2
1899	5 ,, ,, ...	0	2
	20 ,, blue	0	4
1900.	2 reis, green	0	1
	5 ,, ,, ...	0	2
	10 ,, lilac	0	3
	20 ,, ,, ...	0	4
	30 ,, ,, ...	0	4
	40 ,, ,, ...	0	5
	50 ,, ,, ...	0	6
1901.	2 reis, red	0	1
	5 ,, ,, ...	0	1
	10 ,, green	0	2
	20 ,, ,, ...	0	3

DECIMAS DE JURAS.

1890.	10 reis, blue	0	4
1901.	10 ,, olive	0	2

SPECTACLES.

1900.	10 reis, green	0	2
	20 ,, blue	0	4

SELLO.

1864.	20 reis, lilac	0	4
1867.	40 ,, ,, ...	0	6
1868.	10 ,, ,, ...	0	9
1868.	10 reis lilac and red	0	3
1898.	10 reis, lilac and black ...	0	2
	15 ,, ,, ,, ,, ...	0	3
	20 ,, ,, ,, ,, ...	0	4
	30 ,, ,, ,, ,, ...	0	5
	40 ,, ,, ,, ,, ...	0	6
	50 ,, ,, ,, ,, ...	0	6
	60 ,, ,, ,, ,, ...	0	8
	75 ,, ,, ,, ,, ...	0	9
1899.	10 reis, brown	0	2
	15 ,, ,, ...	0	3
	20 ,, ,, ...	0	4
	30 ,, ,, ...	0	5
	40 ,, ,, ...	0	6
1900.	10 reis, brown	0	2
	15 ,, ,, ...	0	3
	20 ,, ,, ...	0	3
	30 ,, ,, ...	0	4
	40 ,, ,, ...	0	5
	50 ,, ,, ...	0	6
1901.	10 reis, green	0	3
	15 ,, ,, ...	0	3
1902.	2 reis violet	0	1
	5 ,, ,, ...	0	1
	10 ,, ,, ...	0	2

TOBACCO BANDS.

1887.	3 reis, blue	0	3
	4 ,, lilac	0	4
	10 ,, brown	0	4

PORTUGUESE COLONIES.

ANGOLA.

CONTRIBUTION INDUSTRIAL.

1899	2. 5. 10. and 20 reis, rose, set of 4	0	10

AZORES.

CONTRIBUTION INDUSTRIAL.

1897.	2 and 5 reis, brown, set of 2 ...	0	3
1898.	2 and 5 reis, brown, 10 reis, blue, set of 3	0	6
1899.	2 and 5 reis, brown, set of 2 ...	0	3
1900.	2 and 5 reis, green, 10 reis, lilac, set of 3	0	6

JUSTICE.

1893.	5 reis, pink	0	3
	10 ,, ,, ...	0	4

SELLO.

1864.	20 reis, blue	0	9
	50 ,, ,, ...	1	0
1899.	15 ,, rose	0	3
	20 ,, ,, ...	0	4
	30 ,, ,, ...	0	5
1900.	10 ,, brown	0	2
	15 ,, ,, ...	0	3

CAPE VERDE.

CONTRIBUTION INDUSTRIAL.

1899.	2, 5, 10 reis, blue, set of 3 ...	0	6
	20, 30, 40 ,, ,, ,, 3 ...	1	3
	100 reis, blue	1	3

WALTER MORLEY,

ROUSSIN FISCAL STOCK DEPT.,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

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Edited by L. W. FULCHER, B.Sc.

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1/4. " " " "
1/8. " " " "
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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

TRANSVAAL.

POSTAGE.

1877.

Gibbon's No.		
53.	1/-, green, *red* surcharge, used ...	£4
	Half of ditto on part original, used	£15
62a	1d., red, pelure, black sur., unused	£6/10
62d.	1d., ,, hard p., ,, ,, mint pair	£30
65.	3d., mauve, thick p., black sur., un.	£2/15
66a.	6d., dull blue, ,, ,, ,, ,,	£4
68.	1d., red, fine roul., unused ...	£3
68.	1d., ,, ,, ,, used ...	£3
69.	3d., mauve, fine roul., unused	£7/10
70.	6d., blue, ,, ,, ,,	£7/10
71.	1/-, green, ,, ,, ,,	£9
72.	1d., red, wide roul., used ...	£10
74.	1/-, green, wide roul., used ...	£7
81.	6d., blue on rose, fine roul., unused	£9
84.	6d., ,, ,, ,, ,, ,,	£6

1878.

90.	6d., blue on green, imperf., unused	£2/5
90a	6d., deep blue on green ,, ,,	£2/10
91b.	6d., blue on blue, *double sur.*, used	£15
95.	6d., blue on green, *inverted*, used	£18
97.	1d., red on blue, fine roul., unused	£5
99.	3d., mauve on buff ,, ,, ,,	£3
100.	6d., blue on green ,, ,, ,,	£3
105	1d., red on orange, *wide* roul., used	£4
106.	3d., mauve on buff ,, ,, ,,	£8
108.	6d., blue on blue ,, ,, ,,	£15

The above are all in very fine condition and prices and particulars of others in stock can be had on application.

POSTAGE.

ORANGE RIVER COLONY.

1903.

	UN.	USED.
1d., red (King)	0 2	

NATAL.

1903 (King).

	UNUSED.
2d., carmine and grey green ...	0 3

GOLD COAST.

1900. (*Queen*)

	USED.
2/-, green and lilac	3 6
10/-, green and brown	5 0

NEW ZEALAND.

1873. No wmk.

	UNUSED.
½d., rose, perf. 12½. (Gibbons 112) ...	3 6

TRANSVAAL.

1902 E.R.I.

	UNUSED.
2/6, purple and green	3 6

GREAT BRITAIN.

I. R. Official.

	USED.
1/-, carmine and green (King) ...	2 6

LIBERIA.

1903.

	UNUSED.
75c. on 1$	4 0

COOK ISLANDS.

A specialized collection of used and unused—fine variety of shades and perfs. of the different printings (307 stamps) ... price £10

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Very fine collection of all issues, great variety of shades, perfs. etc., (357 stamps) ... price £17 10 0

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A collection, containing rare varieties, perfs., shades, surcharges, errors etc (348 stamps) ... price £16

REVENUES.

ARGENTINE.

1902. SEGUNDA.

	USED. s. d.
50c., red, brown	0 1
1 peso, violet	0 2
2 pesos, ,, ...	0 1
3 ,, brown	0 2
4 ,, blue	0 2
5 ,, bronze	0 6
6 ,, blue	0 3
7 ,, brown	1 0
8 ,, blue	1 0
9 ,, lilac	0 6
10 ,, red brown	0 3
15 ,, violet	0 9
20 ,, green	0 9
25 ,, brown	0 9
30 ,, purple	1 6

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A set of the Postal News Tax, 1d. red "London Gazette"

298 different dies, price £3 10 0

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SWISS CANTONS.

	s.	d.
Basle, 1870. Set of 8. used ...	0	10
,, 1900. 10c., green, 10c., lilac, un.	0	6
,, Police 1874. 50c., unused ...	1	0
,, ,, 1875. 50c., ,, ...	1	0
,, ,, 1877. 50c., ,, ...	0	9
,, ,, 1878. 50c., ,, ...	0	9
,, ,, 1879. 50c., ,, ...	0	9
,, ,, 1880. 50c., ,, ...	0	9
Berne, 1865. 10 rappen, orange ...	0	6
,, ,, 2 ,, green ...	0	4
,, ,, 3 ,, blue ...	0	4
,, ,, 6 ,, lilac ...	0	6
,, ,, 2 ,, green, *printed both sides*	4	0
Fribourg, 1862. Commerce, set of 15 cancelled, 30c. to 3f. 75c., orange	3	11
,, 1876. Commerce, tax reading upwards, set of 11 cancelled, 15c. to 2.75 rose	1	1
,, 1878. Commerce, tax reading downwards, 20c. 1fr., cancelled, set of 2	0	2
,, 1878. Commerce, tax reading downwards, 5f., 5f. 50c., 6f., 6f. 50c., 7f., 7f. 50c. 8f., 9f. 50c., *each* ...	1	6
,, 1878. Commerce, tax reading downwards, 10 francs, cancelled	0	6

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R4. ,, ,, Medicine and Perfumery.
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R6. Various fiscals and locals.
R7. French Colonies and Bosnia.
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R9. ,, ,, ,, (Part 2) and Railways.
R10. Hungary.
R11. Austrian Italy and Servia.
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COLOMBIA.

		UN. s.	UN. d.	USED. s.	USED. d.
1858.	20c., black ...			0	9
1859.	20c., ,, ...	0	6		
1880.	20c., red ...	1	0	0	4
1881.	20c , red, surcharged E. U. C. ...	1	0	0	6
1884.	20c., red ...	1	6		
1886.	20c , lilac brown ...			0	8
,,	50c., blue ...			1	0
1887.	50c., lilac blue ...			1	6
	1 peso, claret ...			1	0
1888.	25c , orange red ...			0	6
	50c., blue ...	2	6	1	0
	1 peso, red ...			4	0
1889.	50c., blue on blue p.	0	6	0	6

BOYACA.

5c., grey, (road shaded at left)	0	9
10c., brown ,, ,, ,, ,,	1	6
5c., grey, (road shaded at right)	1	0

CUNDINAMARCA.

1866.	50c., blue ...	2	6
	1c., peso, black ...	5	0

TOLIMA.

1864.	20c., black ...	1	6		
1865.	20c., ,, ...	2	6		
1866.	20c., ,, ...	1	6	1	6
1867.	20c., pale blue ...	1	0		
	20c., dark blue ...	1	6		

SIAM.

FIELD TAX.

	UN. s.	UN. d.	USED. s.	USED. d.
2 ticals, carmine, imperf. ...	3	0		
8 atts, olive, perf. 11½ ...	0	6		
32 ,, ,, ,, ,, ...	1	6		
1 tical, ,, ,, ,, ...	2	6		
16 atts, red ,, ,, ...			0	2
32 ,, ,, ,, ,, ...			0	4
1 tical, yellow, ,, ,, ...			0	6
8 atts, green, perf. 13½ ...	0	3		
16 ,, ,, ,, ,, ...	0	4		
8 atts, yellow ,, ,, ...	0	4		
16 ,, ,, ,, ,, ...	1	6		
16 atts, orange ,, ,, ...	2	6		
16 atts, grey ,, ,, ...			2	6

VENEZUELA.

PASSPORTS. 1870.

1 real, orange, imperf ...	1	0
2 reals, blue ,, ...	1	0
4 ,, red ,, ...	2	6

VENEZUELA—PROVINCIALS.

5c., black. "Zamora" ...			0	3
5c., black on blue "Marino"			0	4
5c., ,, ,, orange ,, ...			0	6
2½c., ,, ,, rose "Girardot"			0	4
2½c., ,, ,, green ,, ...			0	4
5c., ,, ,, violet ,, ...			0	6
5c., orange, "Vargos" ...			0	3
3c., blue, "Libertador" ...			0	3
10c., yellow ,, ...			0	6
5c., black, red, blue and orange "Nacional" ...	0	4		
5c , red, "Miranda" ...			0	6
5c., orange ,, ...	0	4	0	3
5c., ,, ,, tête bêche pair	1	6		
5c., yellow "Carobo" ...			0	6
5c., black on blue "Ricaurte"			0	6
5c., ,, ,, green ,,			0	6
5c., ,, ,, cerise ,,			0	6
5c., ,, ,, orange ,,			0	6
5c., ,, ,, pale red ,,			0	6
5c., black on green Ricaurte 1902			0	6
5c., ,, ,, rose ,, ,,			0	6
5c., ,, ,, orange ,, ,,			0	6
5c., ,, ,, cerise ,, ,,			0	6
5c., black, "San Sebastian 1898"	0	9		
3c., blue, "San Sebastian 1899"	0	6		

WALTER MORLEY,

ROUSSIN FISCAL STOCK DEPT.,

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J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

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AT V.R.I.	UNUSED. s.	d.
1d., purple (on postage)	1	0
3d., blue ,, ,, ...	0	9
6d., ,, ,, ,, ...	1	6
1/-, brown ,, ,, ...	1	6
5/-, green ,, ,, ...	6	6
10/-, orange (on fiscals) ...	12	6
£1, purple ,, ,, ...	25	0
£4, rosine ,, ,, ...	100	0

A few varieties with "*thick* **V**", no stop after V, small A. &c., for sale

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	UN. s.	UN. d.	USED. s.	USED. d.
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3d., green and black ...	0	4	0	3
4d., brown and ,, ...	0	5		
1/-, red brown and black ...	1	3		
2/-, orange and black ...	2	6		

CANADA.

7c., yellow ...	0	5

UNITED STATES.

1903.				
1c., green	0	1	0	1
2c., rose	0	2	0	1
3c., violet	0	2	0	1
4c., brown	0	3	0	1
5c., blue	0	3	0	1
8c., purple	0	5	0	2
10c., brown	0	6	0	1
13c., purple	0	8	0	3
10c., blue (Special Delivery)	0	6		

NICARAGUA.

	UNUSED. s.	UNUSED. d.
1893. 1 centavos, brown, pair imperf. between ...	4	0
2 centavos, verm., pair imperf. between ...	4	0
5 centavos, blue, pair imperf. between ...	4	0
2 pesos, green, pair imperf. between ...	5	0
1894. 20 centavos, claret, pair imperf. between ...	5	0
2 centavos, verm., pair imperf. between ...	4	0
1895. 50 centavos, mauve, pair imperf. between ...	5	0
1897. 1 centavos, mauve, pair imperf. between ...	5	0
1 peso, grey black, pair imperf. between ...	7	6
1899. 10 centavos, orange, pair imperf. between ...	6	0
1896. 2c., orange, (unpaid) pair imperf. between ...	4	0
1890. 1, 2, 5, 10, 20, 50c., 1, 2 5, 10, pesos, *blue without overprint "official."* set 10 ...	25	0

	UNUSED. s.	UNUSED. d.
1893. Official, 1c, grey black *double surcharge*	2	6
10c, ,, ,, inverted ,,	4	0
1 peso, grey black ,, ,,	2	6
2 pesos, ,, ,, ,, ,,	2	6
5 ,, ,, ,, ,, ,,	2	0
10 ,, ,, ,, ,, ,,	2	0
2c., grey black, without surcharge ...	3	0
20c., grey black, without surcharge ...	3	0
5 pesos, grey black, without surcharge ...	3	0

A number of other errors and varieties of Honduras, Salvador, &c., in stock.

REVENUES.

HONDURAS.

(Republic.)

	UN. s.	UN. d.	USED. s.	USED. d.
1c., orange	0	3		
2c., lilac	0	4		
5c., black on yellow ...	0	9		

HAWAII ISLANDS.

1900.		
1$, blue	0	9

GREAT BRITAIN.

Customs 1901.		
3d., red, die F (small size) ...	0	3
1/3, ,, ,, C ,, ,, ...	0	2
2/6, ,, ,, I ,, ,, ...	0	4
5/-, ,, ,, H ,, ,, ...	0	3
Judicature Fees.		
£2, dark lilac and blue (balances)	7	6
£2, pale lilac and blue (orbs)	2	6
£5, ,, ,, ,, green ,,	5	0
Liverpool Provision Association.		
1/-, vermilion, perf 10 ...	2 6	2 6

MALTA.

½d., green, Revenue ...	0	4	0	3
1d., rose ,, ...	0	9	0	3
½d., green, REVENUE ...	0	2	0	1
1d., rose ,, ...	0	2	0	1

ECUADOR.

Telegraphs, 1901.		
10c., blue and black ...	0	9
20c., vermilion and black	1	0
40c., carmine and black ...	1	6
50c., green, no date ...	5	0
5c., red, date *1883-4* (very scarce)	5	0

For convenience of Collectors we have made arrangements for Approval Books of the Roussin Fiscal Stock to be seen at the shops of

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ECUADOR.—Continued.

Revenues.

	UN. s.	UN. d.	USED. s.	USED. d.
20c., purple, 1886-87 on 1881-82	0	6		
50c., green ,, ,,	1	0		
10c., orange, 1887-88 ...	0	4		
10c., orange, 1897-98, small type inverted			0	6
10c., grey, 1897-98 ...			0	1
10c., on 50c., purple, 1897-98 (scarce)	1	6		
10c., blue, 1899-1900 ...			0	2

GUATEMALA.

1895.

1c., blue, perf. 12 ...	0	2
5c., red brown ...	0	4
1c., blue, perf. 14 x 12 ...	0	4

PARAGUAY.

1c. on 1 peso, grey, 1897 ...	0	3
25c., green, sur. 1897 ...	1	6
50c., verm. ,, ,, ...	2	6
1c., brown, 1898 ...	0	2
1c., brown, cigarettes, 1896 ...	0	2
5c, green ,, ,, ...	0	4

APPROVAL BOOKS

of the Roussin Fiscal Stock, now ready.

R1. Indian Native States.
R2. Norway and Sweden Local Postage.
R3. United States Playing Cards and Match Stamps.
R4. ,, ,, Medicine and Perfumery.
R5 Russia and Finland.
R6. Various fiscals and locals.
R7. French Colonies and Bosnia.
R8. Denmark Local Postage (Part 1).
R9. ,, ,, ,, (Part 2) and Railways.
R10. Hungary.
R11. Austrian Italy and Servia.
R12. Roumania.
R13. United States, Beer, Tobacco, &c. stamps.
R14. Ecuador, Guatemala, Paraguay, Salvador, Dominican Repub. and Hayti.
R15. Portugal, Part I.
R16. Portugal, Part II, and Portuguese Colonies.
R17. Swiss Cantons, Part I.
R18. Swiss Cantons, Part II, Siam and Venezuela.
R19. Fiscals and Telegraphs, various, all under 1/- each
R20. Brazil, Vol 1.
R21. Brazil, Vol 2. and Brazil Provinces.
R22. Colombia and Provinces, Peru, &c.
R23. Japan.
R24. Uruguay.

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THE ROUSSIN STOCK OF

Fiscal & Telegraph Stamps

This is the last important stock of the early importation of Fiscals that can come on the market, and contains many scarce issues that are not obtainable from any other source.

JAPAN.

	UN. s.	UN. d.	USED. s.	USED. d.
Almanacks.				
No value, blue, perf. 9 ...	0	6	0	6
Bills of Exchange.				
1873. Rouletted.				
1 sen, grey ...	0	4	0	1
5 ,, ochre ...	1	0	0	2
5 ,, orange brown ...	0	9	0	2
5 ,, brown ...			0	2
10 ,, rose ...			0	3
10 ,, carmine ...			0	2
25 sen, yellow, perf., (European wove paper) a scarce stamp			1	6
Justice.				
3 sen, grey	0	4	0	3
5 ,, black	0	6	0	3
10 ,, chocolate ...	0	9	0	1
50 ,, brown			0	4
1 yen, yellow			0	6
Medicine.				
Imperf.				
1 rin, pale grey	0	3		
1 ,, dark grey	0	3		
2 ,, pale blue	0	4		
2 ,, dark blue	0	4		
3 ,, yellow	0	6		
5 ,, brown	0	4		
1 sen, red brown ...	0	3		
2 ,, green			0	4
3 ,, blue	0	6		
5 ,, violet	0	9		
Perf.				
2 rin, blue			0	1
5 ,, brown			0	1
2 sen, green	0	4		
3 ,, blue	0	9		
4 ,, orange	1	0		
5 ,, violet	1	6		
10 ,, carmine	2	0		

	UN. s.	UN. d.	USED. s.	USED. d.
Medicine bands (entire.)				
5 rin, brown	0	4		
1 sen, chocolate	0	6		
2 ,, green	0	9		
Tobacco.				
1876. 5 rin, grey, perf. ...	0	9		
1886.				
3 rin, red brown, imperf. ...	0	3	0	2
4 ,, yellow ,, ...	0	3	0	2
6 ,, chocolate ,, ...	0	4	0	2
8 ,, green ,, ...	0	9	0	6
1 sen, blue ,, ...	0	3	0	2
1 sen 2 rin, brown ,, ...	0	4	0	3
1 sen 6 rin, pink ,, ...	0	6	0	3
1 ,, 8 ,, violet ,, ...	0	9	0	4
2 sen, orange ,, ...	0	6	0	2
2 sen 4 rin, green ,, ...	0	9	0	6
3 sen, blue ,, ...	0	6	0	3
3 sen 2 rin, grey ,, ...	1	6		
4 sen, bronze green ,, ...	0	9	0	6
4 sen 8 rin, purple, ,, ...	2	6		
6 sen, mauve ,, ...	1	6	1	0
8 sen, vermilion ,, ...	2	6		
2 rin, black, perf. ...	0	3	0	2
4 rin, yellow ,, ...	0	4	0	2
Silkworms Eggs.				
1872, black and red, perf. ...			0	6
1873, green, roul. ...			0	6
1874, grey, roul. ...			0	6
1877, grey, perf. ...			0	6
Tax on Cocoons of Silk.				
red on buff (entire band) ...	0	9		
Telegraphs.				
1 sen, brown, perf. 9 ...	0	9	0	4
2 ,, rose ,, 11 ...	1	0	0	4
3 ,, orange ,, 11 ...	1	6		
4 ,, green ,, 11 ...	2	0		
5 ,, blue ,, 9 ...	1	6	0	1
10 ,, orange ,, 11 ...	2	0	0	1
Tobacco bands.				
Set of 4, *entire*, (very scarce)			1	6

WALTER MORLEY,

ROUSSIN FISCAL STOCK DEPT.,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. IV. No. 5. **PRICE THREEPENCE.** **MAY, 1903.**

SPECIAL OFFER FOR MAY, 1903.

TELEGRAPHS.

ORANGE RIVER COLONY.

AT V.R.I.	UNUSED. s.	d.
1d., purple (on postage)	1	0
3d., blue ,, ,, ...	0	9
6d., ,, ,, ,, ...	1	6
1/-, brown ,, ,, ...	1	6
5/-, green ,, ,, ...	6	6
10/-, orange (on fiscals) ...	12	6
£1, purple ,, ,, ...	25	0
£4, rosine ,, ,, ...	100	0

GUATEMALA.

1897. Sur. on Postage.	USED.	
2c., black on grey, black sur.	0	2
2c., ,, ,, ,, red sur.	0	6
6c., ,, ,, orange ,, ,,	0	9
6c., ,, ,, ,, bl'k sur.	0	3
10c., ,, ,, blue, black sur.	0	4
50c., ,, ,, brown ,, ,,	1	0
25c. on 12c. bl'k on red, black sur. ...	0	4

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

JAPAN POSTAGE.

1872. Thin native laid paper (vertically).

Perf. 11.

	UN. s.	UN. d.	USED. s.	USED. d.
1 sen, pale blue ...	2	0		
1 ,, dark blue ...	2	6		
2 ,, rose	5	0		
10 ,, yellow green ...	60	0		
Horizontally laid. Perf. 11.				
1 sen, dark blue ...	4	0		
2 ,, rose	6	0	2	6
10 ,, yellow green ...			12	6
Perf. 12.				
2 sen, rose			5	0
Thin native wove paper. Perf. 11.				
½ sen, brown			1	0
1 ,, blue	3	0		
2 ,, rose	8	6	4	0
10 ,, green			8	6
20 ,, violet	18	6		
Perf. 12.				
½ sen, brown	0	9	0	6
10 ,, green	14	0		
20 ,, violet	17	6		
30 ,, grey	40	0		
Perf. 12½.				
½ sen, brown			2	6
2 ,, rose			7	6
30 ,, grey	35	0		
Perf. 12 x 11.				
2 sen, rose			7	6
Perf. 11 x 12.				
30 sen, grey	32	6		
Perf. 11 x 9½.				
10 sen, green			20	0
Perf. 12½ x 9.				
10 sen, green	100	0		
Thick wove paper. Perf. 12½ x 11.				
30 sen, grey			120	0
1873. Thin native wove paper. Perf. 11.				
2 sen, yellow	25.	0		
4 ,, rose	30	0	2	6
Thin native laid paper (vertically). Perf. 11.				
2 sen, deep yellow ...	6	6		
4 ,, rose	7	6	0	6
4 ,, (laid lines very wide apart)	20	0		
Perf. 12½.				
4 sen, rose	12	6	1	6
Perf. 11 x 12½.				
4 sen, rose	25	0		
Thick native laid paper (horizontally). Perf. 11.				
2 sen, yellow ...	20	0		
4 ,, rose	25	0		
Thick native wove paper. Perf. 11.				
4 sen, rose			7	6
Thick European wove paper. Perf. 11.				
4 sen, rose-carmine ...	8	0	3	6
1874. With plate numbers.				
Thin native laid paper. Perf. 11.				
2 sen, yellow (16) ...	22	6		
6 ,, purple (1) ...	42	0		
20 ,, violet (2) ...	180	0		
Thick wove paper. Perf. 11.				
½ sen, brown (1) ...	0	6		
1 sen, blue (3)	12	6		
1 ,, ,, (11)	6	0		
1 ,, ,, (12)	25	0		
2 ,, yellow (4) ...			0	4
2 ,, ,, (19) ...			0	4
2 ,, ,, (8) ...	25	0		
4 ,, rose (1)			15	0
6 ,, purple (10) ...	25	0		
6 ,, ,, (11) ...	7	6		
6 ,, ,, (14) ...	12	6		
6 ,, ,, (16) ...	5	0	5	0
20 ,, ,, (4)			10	0
20 ,, ,, (5)			10	0
Perf. 12½.				
½ sen, brown (1) ...	2	6		
1 ,, blue (3) ...	14	0		
2 ,, yellow (20) ...			0	6
2 ,, ,, (23) ...	15	0	0	4
6 ,, purple (17) ...			6	0
6 ,, ,, (18) ...			6	0
10 ,, green (1) ...			10	0
10 ,, ,, (2) (clear cut perf.) ...	7	6	6	0
10 ,, ,, (2) (rough perf.)	10	0	7	6
20 ,, purple (4) ...	10	0	10	0
20 ,, ,, (5) ...	17	6	10	0
30 ,, grey (1) ...	20	0	15	0
Perf. 12½ x 11.				
6 sen. purple (18) ...			7	6
10 ,, green (2) ...			8	6
30 ,, grey (1) ...			40	0
1875.				
Perf. 11.				
12 sen, rose (1) ...	8	6		
12 ,, ,, (3) ...	100	0		
15 ,, lilac (1) ...	6	0	5	0
15 ,, ,, (2) ...	7	6		
15 ,, ,, (3) ...			10	0
45 ,, carmine (1) ...	8	6		
45 ,, ,, (2) ...	22	6		
Perf. 12½.				
12 sen. rose (1)	10	0	5	0
15 ,, lilac (1)	8	6		
15 ,, ,, (2)	12	6	8	6
Perf. 11 x 12½.				
12 sen, rose (1)	15	0		
Perf. 12 x 11.				
15 sen, lilac (3)	30	0		

For convenience of Collectors we have made arrangements for Approval Books of the Roussin Fiscal Stock to be seen at the shops of

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AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

REVENUES.

TURKEY.

Droits de Bazar.

	UN. s.	UN. d.	USED. s.	USED. d.
1859.				
10 paras, black on rose ...	1	6	1	6
20 ,, ,, ,, white ...	1	6	1	6
20 ,, ,, ,, yellow ...	1	6	1	6
20 ,, ,, ,, buff ...	1	6	1	6
20 ,, ,, ,, green ...	1	6	1	6
20 ,, ,, ,, lilac ...	1	6	1	6
20 ,, ,, ,, brown ...	1	6	1	6
20 ,, ,, ,, blue ...	1	6	1	6
40 ,, ,, ,, white ...	2	6	2	6
40 ,, ,, ,, yellow ...	2	6	2	6
40 ,, ,, ,, rose ...	2	6	2	6
40 ,, ,, ,, buff ...	2	6	2	6
40 ,, ,, ,, green ...	2	6	2	6
40 ,, ,, ,, brown ...	2	6	2	6
40 ,, ,, ,, lilac ...	2	6	2	6
40 ,, ,, ,, blue ...	2	6	2	6

Droits de Marche.

1868.				
10 paras, black on white ...	1	6	1	6
10 ,, ,, ,, yel. green	1	6	1	6
10 ,, ,, ,, dark green	1	0	1	0
10 ,, ,, ,, pale blue	1	6	1	6
10 ,, ,, ,, dark blue	1	0	1	0
10 ,, ,, ,, yellow ...	1	0	1	0
10 ,, ,, ,, orange ...	0	9	0	9
10 ,, ,, ,, buff ...			1	6
10 ,, ,, ,, lilac ...			1	6
10 ,, ,, ,, mauve ...			1	6
10 ,, ,, ,, rose ...			1	6
1874.				
10 paras, black on blue ...	0	4		

Droits de Pesage.

1868.				
20 paras, black on white ...	0	6	0	6
20 ,, ,, ,, yellow ...	0	6	0	6
20 ,, ,, ,, buff ...	0	6	0	6
20 ,, ,, ,, green ...	0	9	0	9
20 ,, ,, ,, rose ...	1	0	1	0
20 ,, ,, ,, blue ...	1	0	1	0

Proportionnels.

1875.				
10 paras, ...	0	3	0	2
20 ,, ...	0	6	0	2

APPROVAL BOOKS

of the Roussin Fiscal Stock, now ready.

R22. Colombia and Provinces, Peru, &c.
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REVENUES.

BUENOS AYRES.

	UN. s.	UN. d.	USED. s.	USED. d.
Documents, 1892.				
5c., grey	0	4		
10c., blue	0	9		
15c., rose	1	6		
25c., brown	2	0		
30c., green	2	6		
1893.				
15c., green	1	6		
1898.				
5c., blue	0	6		
10c., brown	1	0		
15c., green	1	6		
1899.				
5c., green	0	6		
10c., rose	1	0		
Guia, 1892.				
5c., blue			0	4
10c., brown			0	6
20c., rose			0	4
30c., blue			0	6
40c., green			0	6
50c., rose			0	4
1 peso, blue			0	4
2 ,, rose			0	6
4 ,, green			0	6
5 ,, buff			0	6
6 ,, rose			0	9
10 ,, blue			0	6
20 ,, brown			0	9
32 ,, green			4	0
40 ,, violet			2	6
50 ,, red			2	6
90 ,, vermilion ...			7	6
Oficina Quimica				
1886.				
1c., blue and black ...	0	3		
5c., lilac rose black ...	0	6		
10c., yellow and black ...	0	9		
12c., blue and black ...	1	0		
15c., green and black ...	2	0		
20c., blue and black ...	2	0		

	UN. s.	UN. d.	USED. s.	USED. d.
1899.				
¼c., blue and black ...	0	2		
½c., green and black ...	0	3		
1c., brown and black ...	0	3		
Municipal. Derecho de Piso.				
1893.				
20c., black			0	6
2 peso, red			0	9
10 peso, violet			1	0
1894.				
20c., black			0	4
2 peso, red			0	6
10 peso, violet			0	9
1895.				
20., black			0	4
2 pesos, red			0	6
10 pesos, blue			0	9
1896.				
20c., black			0	3
2 pesos, black			0	4
10 pesos, black			0	6
1897.				
40c., violet			0	4
4 pesos, brown			0	4
20 pesos, red			0	6
1898, litho.				
40c., brown			0	6
4 pesos, violet			0	9
1898, engraved				
40c., orange			0	3
4 pesos, brown ...			0	4
20 pesos, green			0	6
1899.				
40c., blue			0	3
4 pesos, orange red ...			0	4
20 pesos, brown			0	6
1900.				
40c., blue			0	3
4 pesos, lilac rose ...			0	4
20 pesos, brown			0	6
1901.				
40c., orange			0	2
4 pesos, green			0	3
20 ,, yellow ...			0	4

WALTER MORLEY,

ROUSSIN FISCAL STOCK DEPT.,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. IV. No. 6. **PRICE THREEPENCE.** **JUNE, 1903.**

SPECIAL OFFER FOR JUNE, 1903.

NIGER COAST.

1893. no wmk.

	UNUSED.		USED.	
½d., vermilion ...	1	6	0	9
1d., dark blue ...	1	6	1	0
1d., pale ,, ...	0	9	0	9
2d., green	7	6	7	6
2½d., carmine ...	1	3	1	3
5d., grey lilac ...	3	6	3	6
5d., lilac	5	0	4	0
1/-, black, thin paper	6	0	6	0
1/-, ,, thick white paper	10	0	10	0

1894. no wmk.

½d., green	0	2	0	2
1d., orange ...	1	6	0	9
1d., vermilion ...	1	0	0	4
2d., lake	1	6	2	0
2½d., blue	3	0	0	9
2½d., pale blue ...	3	0	0	6
5d., purple ...	1	0	1	0
1/-, black	2	6	2	0

A few varieties of above in compound perforation (12½ x 14) for sale, also *English stamps used* in *Northern Nigeria* prior to the Queen's head issue.

WALTER MORLEY,
15, BROWNHILL GARDENS,
CATFORD, S.E.

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JAPAN POSTAGE.

1872, Thin native laid paper (vertically).

Perf. 11.

	UN. s.	UN. d.	USED. s.	USED. d.
1 sen, pale blue ...	2	0		
1 ,, dark blue ...	2	6		
2 ,, rose	5	0		
10 ,, yellow green ...	60	0		
Horizontally laid. Perf. 11.				
1 sen, dark blue ...	4	0		
2 ,, rose	6	0	2	6
10 ,, yellow green ...			12	6
Perf. 12.				
2 sen, rose			5	0
Thin native wove paper. Perf. 11.				
½ sen, brown			1	0
1 ,, blue	3	0		
2 ,, rose	8	6	4	0
10 ,, green			8	6
20 ,, violet	18	6		
Perf. 12.				
½ sen, brown	0	9	0	6
10 ,, green	14	0		
20 ,, violet	17	6		
30 ,, grey	40	0		
Perf. 12½.				
½ sen, brown			2	6
2 ,, rose			7	6
30 ,, grey	35	0		
Perf. 12 x 11.				
2 sen, rose			7	6
Perf. 11 x 12.				
30 sen, grey	32	6		
Perf. 11 x 9½.				
10 sen, green			20	0
Perf. 12½ x 9.				
10 sen, green	100	0		
Thick wove paper. Perf. 12½ x 11.				
30 sen, grey			120	0
1873. Thin native wove paper. Perf. 11.				
2 sen, yellow	25	0		
4 ,, rose	30	0	2	6
Thin native laid paper (vertically). Perf. 11.				
2 sen, deep yellow ...	6	6		
4 ,, rose	7	6	0	6
4 ,, (laid lines very wide apart)	20	0		
Perf. 12½.				
4 sen, rose	12	6	1	6
Perf. 11 x 12½.				
4 sen, rose	25	0		
Thick native laid paper (horizontally). Perf. 11.				
2 sen, yellow ...	20	0		
4 ,, rose	25	0		
Thick native wove paper. Perf. 11.				
4 sen, rose			7	6
Thick European wove paper. Perf. 11.				
4 sen, rose-carmine ...	8	0	3	6
1874. With plate numbers.				
Thin native laid paper. Perf. 11.				
2 sen, yellow (16) ...	22	6		
6 ,, purple (1) ...	42	0		
20 ,, violet (2) ...	180	0		
Thick wove paper. Perf. 11.				
½ sen, brown (1) ...	0	6		
1 sen, blue (3)	12	6		
1 ,, ,, (11)	6	0		
1 ,, ,, (12)	25	0		
2 ,, yellow (4) ...			0	4
2 ,, ,, (19) ...			0	4
2 ,, ,, (8) ...	25	0		
4 ,, rose (1)			15	0
6 ,, purple (10) ...	25	0		
6 ,, ,, (11) ...	7	6		
6 ,, ,, (14) ...	12	6		
6 ,, ,, (16) ...	5	0	5	0
20 ,, ,, (4)			10	0
20 ,, ,, (5)			10	0
Perf. 12½.				
½ sen, brown (1) ...	2	6		
1 ,, blue (3) ...	14	0		
2 ,, yellow (20) ...			0	6
2 ,, ,, (23) ...	15	0	0	4
6 ,, purple (17) ...			6	0
6 ,, ,, (18) ...			6	0
10 ,, green (1) ...			10	0
10 ,, ,, (2) (clear cut perf.) ...	7	6	6	0
10 ,, ,, (2) (rough perf.)	10	0	7	6
20 ,, purple (4) ...	10	0	10	0
20 ,, ,, (5) ...	17	6	10	0
30 ,, grey (1) ...	20	0	15	0
Perf. 12½ x 11.				
6 sen. purple (18) ...			7	6
10 ,, green (2) ...			8	6
30 ,, grey (1) ...			40	0
1875.				
Perf. 11.				
12 sen, rose (1) ...	8	6		
12 ,, ,, (3) ...	100	0		
15 ,, lilac (1) ...	6	0	5	0
15 ,, ,, (2) ...	7	6		
15 ,, ,, (3) ...			10	0
45 ,, carmine (1) ...	8	6		
45 ,, ,, (2) ...	22	6		
Perf. 12½.				
12 sen. rose (1)	10	0	5	0
15 ,, lilac (1)	8	6		
15 ,, ,, (2)	12	6	8	6
Perf. 11 x 12½.				
12 sen, rose (1)	15	0		
Perf. 12 x 11.				
15 sen, lilac (3)	30	0		

For convenience of Collectors we have made arrangements for Approval Books of the Roussin Fiscal Stock to be seen at the shops of

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TELEGRAPHS.

ORANGE RIVER COLONY.

AT V.R.I.	UNUSED. s.	d.
1d., purple (on postage) ...	1	0
3d., blue ,, ,, ...	0	9
6d., ,, ,, ,, ...	1	6
1/-, brown ,, ,, ...	1	6
5/-, green ,, ,, ...	6	6
10/-, orange (on fiscals)	12	6
£1, purple ,, ,, ...	25	0
£4, rosine ,, ,, ...	100	0

GUATEMALA.

1897. Sur. on Postage.	USED.	
2c., black on grey, black sur. ...	0	2
2c., ,, ,, ,, red sur. ...	0	6
6c., ,, ,, orange ,, ,, ...	0	9
6c., ,, ,, ,, bl'k sur. ...	0	3
10c., ,, ,, blue, black sur. ...	0	4
50c., ,, ,, brown ,, ,, ...	1	0
25c. on 12c. bl'k on red, black sur.	0	4

NICARAGUA.

(Postage surcharged "Telegrafo".)

1899.	UNUSED.	
1 centavos, blue	0	2
15 ,, brown	0	3
1898.		
1 peso, blue	0	6
2 ,, brown	1	0
5 ,, orange	2	6

NEW APPROVAL BOOKS.

No.
339. Fiji, N.S.W. and New Zealand Postage.
340. Great Britain, used plate numbers, cancellations, &c.
341. Victoria, postage.
342. Great Britain, Postage, current used, &c.
343. Postage—Crete, Turkey, &c.
344. Great Britain—rail letter fees.
345. Colonial Postage, Barbados, Bermuda, Ceylon, &c.
346. Crete, an exceptionally fine specialized collection, with a number of unchronicled varieties, and Salvador (wheel surcharges.)

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R22. Colombia and Provinces, Peru, &c.
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Miss M. K. BROSNAN, 27, NEW OXFORD STREET, LONDON, W.C.

THE ROUSSIN STOCK OF

Fiscal & Telegraph Stamps

This is the last important stock of the early importation of Fiscals that can come on the market, and contains many scarce issues that are not obtainable from any other source.

REVENUES.

PERU.

	UN. s.	UN. d.	USED. s.	USED. d.
1866-67.				
10 centavos, green ...	0	3	0	1
25 ,, blue ...	0	9	0	4
1 sol, brown	0	9	0	9
1 ,, bistre			2	6
1868-69.				
10 centavos, purple ...	0	1	0	1
25 ,, green ...	0	3		
1 sol, orange	1	0		
10 cent., sur. "Callao" in green			0	9
10 ,, ,, "Lima" ...	0	9	0	9
1870-71.				
10c., green, sur. "Callao" ...			0	6
10c., blue ,, ,, ...			0	6
10c., ,, ,, "Moquegua"			0	9
1872-73.				
10c., ,, ,, "Lima"			0	6
10c., ,, ,, "Moquegua"			0	6
1874-75.				
10c., brown, sur. "Callao"	0	6	0	6
10c., ,, ,, "Lima"			0	6
10c., ,, ,, "Moquegua"			0	6
1876-77.				
10c., lilac	0	9	0	6
1878-79.				
10c., yellow	0	3	0	2
1880-81.				
10c., purple	0	3	0	2
25c., red brown	0	6		
5 sols, yellow	0	4		
10 ,, slate	1	6		
20 ,, orange red ...	0	9		
Surcharged "Caja Fiscal de Lima".				
10c., purple			0	3
25c., red brown			0	3
25c., ,, ,, inverted sur.	2	6		

	UN. s.	UN. d.	USED. s.	USED. d.
1891-92.				
10c., vermilion			0	1
1895.				
2 centavos, lilac ...	0	4		
1895-96.				
2c., green	0	3		
10c., red	0	6		
1896-98.				
2c., blue	0	3		
1899-1900.				
2c., green	0	3		
1901-1902.				
2c., brown	0	3		

ANTIGUA.

Wmk. C. C.				
1d., blue			1	6
2d., ,, ...	0	2		
4d., ,, ...	0	2		
6d., ,, ...				
2/-, blue and red ...	0	6		
3/-, ,, ,, ...	1	0		
4/-, ,, ,, ...	1	0		
Wmk. C. A.				
1d., blue			0	3
3d., ,, ...	0	4		
1/-, blue and red	0	6		

BRITISH BECHUANALAND.

(Stellaland reissued in B. B.)

Without Monogram.				
2/6, grey	0	6		
5/-, green	4	0		
10/-, vermilion	0	9		
£5, rose			10	0
With Monogram.				
6d., orange	1	6		
1/6, green	0	6		
2/-, slate	0	6		
2/6, grey	1	6		
5/-, green	0	8		
10/-, vermilion	2	6		
£5, rose	2	6	5	0

WALTER MORLEY,

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15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

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Subscription 2/6 per annum, post free (January to December).

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Surcharge on Indian.

	s.	d.
½, 1, 2, 2½, 3, 4, 6, 8, 12 annas 1, 2, 3, 5, rupees (Queen) the set of 13 unused	30	0

PERU.

Consular Service. UNUSED.

10c., red, 50c., carmine, 1 sol, bistre, 2 sols, green, the set of 4 ...	4	0

GOLD COAST.

JUDICIAL (surchgd. on Postage)

Head of Queen.

	UNUSED.	
1d., grey and red ...	0	3
3d., " " orange ...	1	0
6d., " " green ...	2	0

Head of King.

1/-, br'n and gr'n on orange	2	0
2/-, " " red " "	4	0

WALTER MORLEY,
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Supplement, No. 27. Fiscals of Brazil, pp. 109—112.

NEW REPUBLIC.

POSTAGE.

	MINT. UNUSED. s.	d.
2d., violet on yellow, date 13 Oct. 86, unused pair	6	0
2d., violet on yellow, date 6 Sep. 86, unused pair	3	0
5s, violet on yellow, date Jan. 86, unused pair	40	0
4d., violet on grey, date 24 Nov. 86, unused pair	10	0
1s, violet on grey, date 21 May 86 (rare date)	21	0
2d., violet on grey, date 13 Oct. 86 ...	4	0
3d., ,, ,, 13 Oct. 86 (d wide from 3)	5	6
3d., violet on grey, date 13 Oct. 86 (d close to 3)	7	6
4d., violet on grey, date 24 Nov. 86 ...	9	0
4d., violet on yellow, date Dec. 86 (with arms)	30	0
4d., violet on yellow, date Dec. 86 (arms inverted)	50	0
2d, violet on yellow, date 2 Dec. 86 (arms inverted, d wider from 2)	18	6
4d., violet on yellow, date Dec. 86 (*pair, with arms tête-bêche*, horizontal)	100	0
4d., violet on yellow, date Dec. 86 (*pair, with arms tête-bêche*, vertical ...	100	0
1d., violet on grey, date July 86 (with arms)	15	0
1d, violet on grey, date 3 Nov. 86 (with arms)	15	0
1d, violet on grey, date July 86 (inverted arms)	30	0
1d., violet on grey, date 3 Nov. 86 (inverted arms)	30	0
1d, violet on grey, date 3 Nov. 86 (pair, arms *tête-bêche*)	100	0
2d., violet on grey, date 2 Dec. 86 (pair, arms *tête-bêche*)	90	0
4d., violet on grey, undated (with arms *tete-beche*)	100	0

A very fine selection of the Stamps of this Country in Stock, used and unused, including a number of minor unchronicled varieties.

Also a fine used pair of the first issue (probable unique), printed in BLACK instead of violet, cancelled, on part of original.

ZANZIBAR.

REVENUE.

(Surcharged on Indian Special Papers.)

	USED	
8a, blue	1	6
2 rupees, lilac	2	6
5 ,, ,, ...	2	6

TRANSVAAL.

1902-1903.

PASS.

	USED	
1/- on 1d., red and green E.R.I. ...	5	0
1/- ,, ,, ,, ,, ,, no stop after pass	5	0
2/- on 2/6, violet and green E.R.I. ...	7	6
1/-, olive green and black (sur. on Postage)	1	0
2/-, brown and black ,, ,, ,,	4	0
1/-, green and black (sur. on current revenue)	0	9

JAPAN POSTAGE.

1874. With plate numbers.

Thin native laid paper. Perf. 11.			
2 sen, yellow (16) ...	22	6	
6 ,, purple (1) ...	42	0	
20 ,, violet (2) ...	180	0	
Thick wove paper. Perf. 11.			
½ sen, brown (1) ...	0	6	
1 sen, blue (3)	12	6	
1 ,, ,, (11)	6	0	
1 ,, ,, (12)	25	0	
2 ,, yellow (4) ...			0 4
2 ,, ,, (19) ...			0 4
2 ,, ,, (8) ...	25	0	
4 ,, rose (1)			15 0
6 ,, purple (10) ...	25	0	
6 ,, ,, (11) ...	7	6	
6 ,, ,, (14) ...	12	6	
6 ,, ,, (16) ...	5	0	5 0
20 ,, ,, (4)			10 0
20 ,, ,, (5)			10 0
Perf. 12½.			
½ sen, brown (1) ...	2	6	
1 ,, blue (3) ...	14	0	
2 ,, yellow (20) ...			0 6
2 ,, ,, (23) ...	15	0	0 4
6 ,, purple (17) ...			6 0
6 ,, ,, (18) ...			6 0
10 ,, green (1) ...			10 0
10 ,, ,, (2) (clear cut perf.) ...	7	6	6 0
10 ,, ,, (2) (rough perf.)	10	0	7 6
20 ,, purple (4) ...	10	0	10 0
20 ,, ,, (5) ...	17	6	10 0
30 ,, grey (1) ...	20	0	15 0
Perf. 12½ x 11.			
6 sen. purple (18) ...			7 6
10 ,, green (2) ...			8 6
30 ,, grey (1) ...			40 0
1875.			
Perf. 11.			
12 sen, rose (1) ...	8	6	
12 ,, ,, (3) ...	100	0	
15 ,, lilac (1) ...	6	0	5 0
15 ,, ,, (2) ...	7	6	
15 ,, ,, (3) ...			10 0
45 ,, carmine (1) ...	8	6	
45 ,, ,, (2) ...	22	6	
Perf. 12½.			
12 sen. rose (1)	10	0	5 0
15 ,, lilac (1)	8	6	
15 ,, ,, (2)	12	6	8 6

TELEGRAPHS.

ORANGE RIVER COLONY.

AT V.R.I.	UNUSED. s.	d.
1d., purple (on postage) ...	1	0
3d., blue ,, ,, ...	0	9
6d., ,, ,, ,, ...	1	6
1/-, brown ,, ,, ...	1	6
5/-, green ,, ,, ...	6	6
10/-, orange (on fiscals)	12	6
£1, purple ,, ,, ...	25	0
£4, rosine ,, ,, ...	100	0

GUATEMALA.

1897. Sur. on Postage.	USED.	
2c., black on grey, black sur. ...	0	2
2c., ,, ,, ,, red sur. ...	0	6
6c., ,, ,, orange ,, ,, ...	0	9
6c., ,, ,, ,, bl'k sur. ...	0	3
10c., ,, ,, blue, black sur. ...	0	4
50c., ,, ,, brown ,, ,, ...	1	0
25c. on 12c. bl'k on red, black sur.	0	4

NICARAGUA.

(Postage surcharged "Telegrafo".)

1899.	UNUSED.	
1 centavos, blue	0	2
15 ,, brown	0	3
1898.		
1 peso, blue	0	6
2 ,, brown	1	0
5 ,, orange	2	6

NEW APPROVAL BOOKS.

No.
339. Fiji, N.S.W. and New Zealand Postage.
340. Great Britain, used plate numbers, cancellations, &c.
341. Victoria, postage.
342. Great Britain, Postage, current used, &c.
343. Postage—Crete, Turkey, &c.
344 Great Britain—rail letter fees.
345. Colonial Postage, Barbados, Bermuda, Ceylon, &c.
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R27. Argentine Provinces.
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THE ROUSSIN STOCK OF

Fiscal & Telegraph Stamps

This is the last important stock of the early importation of Fiscals that can come on the market, and contains many scarce issues that are not obtainable from any other source.

REVENUES.

CANADA.

Bill Stamps.

	UN. s.	UN. d.	USED. s.	USED. d.
1864.				
1c., blue			0	3
3c., ,, ...			0	1
4c., ,, ...			0	4
5c., ,, ...			0	2
6c., ,, ...			0	1
7c., ,, ...			1	0
8c., ,, ...			1	0
9c., ,, ...			0	1
10c., ,, ...			0	3
20c., ,, ...			0	4
1865.				
1c., scarlet			0	2
2c., ,, ...			0	2
3c., ,, ...			0	1
5c., ,, ...			0	3
6c., ,, ...			0	1
9c., ,, ...			0	1
10c., blue			0	3
20c., ,, ...			0	4
50c., ,, ...			1	0
1869.				
1c., brown	0	2	0	1
2c., brown (error) ...			1	0
2c., orange	0	2	0	1
3c., green	0	2	0	1
4c., brown	0	2	0	1
5c., orange	0	2	0	1
6c., green	0	2	0	1
7c., orange	0	6	0	4
8c., brown	0	4	0	3
9c., green	0	2	0	1
10c., blue	0	2	0	1
20c., ,, ...	0	3	0	1
30c., ,, ...	0	3	0	1
40c., ,, ...	0	4	0	3
50c., ,, ...	0	4	0	1
1 dollar, blue and black ...	0	4	0	3
2 dollars, orange and black	0	9	0	6
3 ,, green and black	1	6	3	0
1 dollar, blue and black, imperf.	5	0		

	UN. s.	UN. d.	USED. s.	USED. d.
Weights and Measures.				
1c., blue and red (red controls)	4	0		
Law Stamp.				
1899.				
10c., blue (series of 1897) ...	1	6		

ONTARIO.

C.F. in blue, perf. 12

	UN. s.	UN. d.	USED. s.	USED. d.
5c., green (rare) ...	3	0		
10c., ,, ...	1	0		
20c., ,, ...	1	6	0	9
30c., ,, ...	1	6	0	6
40c., ,, ...	4	0		
50c., ,, ...	2	0	0	4
60c., ,, ...	3	0		

These unused originals are very cheap, and desirable stamps—all the other unused law stamps, L.S. F.F. L.C. found in the Roussin stock were the reprints perf. 11½—and probably accounts for the low prices affixed to Roussin's Catalogue for this series.

BRITISH BECHUANALAND.

(Stellaland reissued in B. B.)

	UN. s.	UN. d.	USED. s.	USED. d.
Without Monogram.				
2/6, grey	0	6		
5/-, green	4	0		
10/-, vermilion	0	9		
£5, rose			10	0
With Monogram.				
6d., orange	1	6		
1/6, green	0	6		
2/-, slate	0	6		
2/6, grey	1	6		
5/-, green	0	8		
10/-, vermilion	2	6		
£5, rose	2	6	5	0

WALTER MORLEY,

ROUSSIN FISCAL STOCK DEPT.,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

Edited by L. W. FULCHER, B.Sc.

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. IV. No. 8. **PRICE THREEPENCE.** **AUGUST, 1903.**

SPECIAL OFFER FOR AUGUST, 1903.

GREAT BRITAIN.

POSTAGE.

Complete reconstructed sheet of 1d. black 1840 (240 stamps) ... ... price £5.

PERU.

Consular Service. UNUSED

10c., red, 50c., carmine, 1 sol, bistre, 2 sols, green, the set of 4 ... 4 0

GOLD COAST.

JUDICIAL (surchgd. on Postage)

Head of Queen.

	UNUSED.
1d., grey and red ...	0 3
3d., " " orange ...	1 0
6d., " " green ...	2 0
Head of King.	
1/-, br'n and gr'n on orange	2 0
2/-, " " red " "	4 0

WALTER MORLEY,
15, BROWNHILL GARDENS, CATFORD, S.E.

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NEW REPUBLIC.

POSTAGE.

	MINT. UNUSED. s.	d.
2d., violet on yellow, date 13 Oct. 86, unused pair	6	0
2d., violet on yellow, date 6 Sep. 86, unused pair	3	0
5s, violet on yellow, date Jan. 86, unused pair	40	0
4d., violet on grey, date 24 Nov. 86, unused pair	10	0
1s, violet on grey, date 21 May 86 (rare date)	21	0
2d., violet on grey, date 13 Oct. 86 ...	4	0
3d., ,, ,, 13 Oct. 86 (d wide from 3)	5	6
3d., violet on grey, date 13 Oct. 86 (d close to 3)	7	6
4d., violet on grey, date 24 Nov. 86 ...	9	0
4d., violet on yellow, date Dec. 86 (with arms)	30	0
4d., violet on yellow, date Dec. 86 (arms inverted)	50	0
2d., violet on yellow, date 2 Dec. 86 (arms inverted, d wider from 2)	18	6
4d., violet on yellow, date Dec. 86 (*pair, with arms tête-bêche*, horizontal)	100	0
4d., violet on yellow, date Dec. 86 (*pair, with arms tête-bêche*, vertical ...	100	0
1d., violet on grey, date July 86 (with arms)	15	0
1d., violet on grey, date 3 Nov. 86 (with arms)	15	0
1d., violet on grey, date July 86 (inverted arms)	30	0
1d., violet on grey, date 3 Nov. 86 (inverted arms)	30	0
1d., violet on grey, date 3 Nov. 86 (pair, arms *tête-bêche*)	100	0
2d., violet on grey, date 2 Dec. 86 (pair, arms *tête-bêche*)	90	0
4d., violet on grey, undated (with arms *tete-beche*)	100	0

A very fine selection of the Stamps of this Country in Stock, used and unused, including a number of minor unchronicled varieties.

Also a fine used pair of the first issue (probable unique), printed in BLACK instead of violet, cancelled, on part of original.

ZANZIBAR.

REVENUE.

(Surcharged on Indian Special Papers.)

	USED.	
8a., blue	1	6
2 rupees, lilac	2	6
5 ,, ,, ...	2	6

TRANSVAAL.

1902-1903.

PASS.

	USED	
1/- on 1d., red and green E.R.I. ...	5	0
1/- ,, ,, ,, ,, ,, no stop after pass	5	0
2/- on 2/6, violet and green E.R.I. ...	7	6
1/-, olive green and black (sur. on Postage)	1	0
2/-, brown and black ,, ,, ,,	4	0
1/-, green and black (sur. on current revenue)	0	9

JAPAN POSTAGE.

1874. With plate numbers.

Thin native laid paper. Perf. 11.

2 sen, yellow (16) ...	22 6		
6 ,, purple (1) ...	42 0		
20 ,, violet (2) ...	180 0		
Thick wove paper. Perf. 11.			
½ sen, brown (1) ...	0 6		
1 sen, blue (3)	12 6		
1 ,, ,, (11)	6 0		
1 ,, ,, (12)	25 0		
2 ,, yellow (4) ...		0	4
2 ,, ,, (19) ...		0	4
2 ,, ,, (8) ...	25 0		
4 ,, rose (1)		15	0
6 ,, purple (10) ...	25 0		
6 ,, ,, (11) ...	7 6		
6 ,, ,, (14) ...	12 6		
6 ,, ,, (16) ...	5 0	5	0
20 ,, ,, (4)		10	0
20 ,, ,, (5)		10	0
Perf. 12½.			
½ sen, brown (1) ...	2 6		
1 ,, blue (3) ...	14 0		
2 ,, yellow (20) ...		0	6
2 ,, ,, (23) ...	15 0	0	4
6 ,, purple (17) ...		6	0
6 ,, ,, (18) ...		6	0
10 ,, green (1) ...		10	0
10 ,, ,, (2) (clear cut perf.) ...	7 6	6	0
10 ,, ,, (2) (rough perf.)	10 0	7	6
20 ,, purple (4) ...	10 0	10	0
20 ,, ,, (5) ...	17 6	10	0
30 ,, grey (1) ...	20 0	15	0
Perf. 12½ x 11.			
6 sen. purple (18) ...		7	6
10 ,, green (2) ...		8	6
30 ,, grey (1) ...		40	0
1875. Perf. 11.			
12 sen, rose (1) ...	8 6		
12 ,, ,, (3) ...	100 0		
15 ,, lilac (1) ...	6 0	5	0
15 ,, ,, (2) ...	7 6		
15 ,, ,, (3) ...		10	0
45 ,, carmine (1) ...	8 6		
45 ,, ,, (2) ...	22 6		
Perf. 12½.			
12 sen. rose (1)	10 0	5	0
15 ,, lilac (1)	8 6		
15 ,, ,, (2)	12 6	5	6

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.
AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

TELEGRAPHS.

ORANGE RIVER COLONY.

AT V.R.I.	UNUSED. s.	d.
1d., purple (on postage) ...	1	0
3d., blue ,, ,, ...	0	9
6d., ,, ,, ,, ...	1	6
1/-, brown ,, ,, ...	1	6
5/-, green ,, ,, ...	6	6
10/-, orange (on fiscals)	12	6
£1, purple ,, ,, ...	25	0
£4, rosine ,, ,, ...	100	0

GUATEMALA.

1897 Sur. on Postage.	USED.	
2c., black on grey, black sur. ...	0	2
2c., ,, ,, ,, red sur. ...	0	6
6c., ,, ,, orange ,, ,, ...	0	9
6c., ,, ,, ,, bl'k sur. ...	0	3
10c., ,, ,, blue, black sur. ...	0	4
50c., ,, ,, brown ,, ,, ...	1	0
25c. on 12c. bl'k on red, black sur.	0	4

NICARAGUA.

(Postage surcharged "Telegrafo".)

1899.	UNUSED.	
1 centavos, blue	0	2
15 ,, brown	0	3
1898.		
1 peso, blue	0	6
2 ,, brown	1	0
5 ,, orange	2	6

NEW APPROVAL BOOKS.

No.
339 Fiji, N.S.W. and New Zealand Postage.
340. Great Britain, used plate numbers, cancellations, &c.
341. Victoria, postage.
342. Great Britain, Postage, current used, &c.
343. Postage—Crete, Turkey, &c.
344 Great Britain—rail letter fees.
345. Colonial Postage, Barbados, Bermuda, Ceylon, &c.
346. Crete, an exceptionally fine specialized collection, with a number of unchronicled varieties, and Salvador (wheel surcharges.)

APPROVAL BOOKS

of the Roussin Fiscal Stock, now ready.

R22. Colombia and Provinces, Peru, &c.
R23. Japan.
R24. Uruguay.
R25 Argentine and Buenos Ayres.
R26. Buenos Ayres, Provinces and Municipals, Guanacaste and Nicaragua.
R27. Argentine Provinces.
R28. Turkey.

N. B. All the Stamps offered from the Roussin Stock are marked at strictly nett cash prices

PUBLICATIONS.

PRICED CATALOGUES.

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Walter Morley's Revenue Stamps of British Colonies 2/6
Walter Morley's Telegraph Stamps of The World (400 illustrations) ... 5/-
Lundy's Germany and Switzerland Revenues 1/6
Priced Catalogue of the Revenue Stamps of Spain and Colonies including the American Occupation and Revolutionary Issues (edited by L. W. Fulcher, B.Sc.) 100 pages, quarto, on fine art paper, 325 illustrations. Post free
Unbound 4/-
Bound in cloth 5/-

PHILATELIC HISTORICAL WORKS.

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United States Revenue Stamps, 400 pages (Boston Philatelic Society) ... 13/9
Revenue Stamps of Great Britain and Ireland, by F. G. C. Lundy ... 1/6
Embossed Deed Stamps of Great Britain, Part 1, by F. G. C. Lundy ... 3d
South African War Provisionals, by B. W. H. Poole 1/0

JOURNALS, &c.

Morley's Philatelic Journal Vol. 1, 1900 Unbound 2/6. Bound 3/6
Morley's Philatelic Journal Vol. 11, 1901 Unbound 4/-. Bound 5/-
(Vol. 2 contains Supplement, Revenue Catalogue of Argentine Republic.)
Morley's Philatelic Journal Vol. III, 1902. Unbound 2/6
The Bazaar Philatelists Supplement, Nos. 1, 2 and 3 for 1894-95 ... 2/6
Postage Stamps and their Collection, by O. Firth (Bazaar publication) ... 3/9
The Fiscal Philatelist, edited by F. G. C Lundy, Vol. 1 1892. Bound 7/6

ALBUMS.

Morley's Colonial Revenue Stamps Vol 1 Antigua to India, on thick paper bound dark green cloth 12/6
(Carriage abroad extra.)
Handy Pocket Albums for Reconstructed Sheets of English Stamps, (published by Hadlow and Morley) 3d. each, 2/6 per dozen.

All my publications can now be obtained at the Stamp Shops of
Mr. G. W. PEPPER, 220 EAST 57th STREET, NEW YORK.
Miss M. K. BROSNAN, 27, NEW OXFORD STREET, LONDON, W.C.
M. G. GILBERT, 15, RUE DE TURIN, PARIS.

THE ROUSSIN STOCK OF

Fiscal & Telegraph Stamps

This is the last important stock of the early importation of Fiscals that can come on the market, and contains many scarce issues that are not obtainable from any other source.

REVENUES.

CANADA.

Bill Stamps.

	UN. s.	UN. d.	USED. s.	USED. d.
1864.				
1c., blue			0	3
3c., ,, ...			0	1
4c., ,, ...			0	4
5c., ,, ...			0	2
6c., ,, ...			0	1
7c., ,, ...			1	0
8c., ,, ...			1	0
9c., ,, ...			0	1
10c., ,, ...			0	3
20c., ,, ...			0	4
1865.				
1c., scarlet			0	2
2c., ,, ...			0	2
3c., ,, ...			0	1
5c., ,, ...			0	3
6c., ,, ...			0	1
9c., ,, ...			0	1
10c., blue			0	3
20c., ,, ...			0	4
50c., ,, ...			1	0
1869.				
1c., brown	0	2	0	1
2c., brown (error) ...			1	0
2c., orange	0	2	0	1
3c., green	0	2	0	1
4c., brown	0	2	0	1
5c., orange	0	2	0	1
6c., green	0	2	0	1
7c., orange	0	6	0	4
8c., brown	0	4	0	3
9c., green	0	2	0	1
10c., blue	0	2	0	1
20c., ,, ...	0	3	0	1
30c., ,, ...	0	3	0	1
40c., ,, ...	0	4	0	3
50c., ,, ...	0	4	0	1
1 dollar, blue and black ...	0	4	0	3
2 dollars, orange and black	0	9	0	6
3 ,, green and black	1	6	3	0
1 dollar, blue and black, imperf.	5	0		

	UN. s.	UN. d.	USED. s.	USED. d.
Weights and Measures.				
1c., blue and red (red controls)	4	0		
Law Stamp.				
1899.				
10c., blue (series of 1897) ...	1	6		

ONTARIO.

C.F. in blue, perf. 12

5c., green (rare) ...	3	0		
10c., ,, ...	1	0		
20c., ,, ...	1	6	0	9
30c., ,, ...	1	6	0	6
40c., ,, ...	4	0		
50c., ,, ...	2	0	0	4
60c., ,, ...	3	0		

These unused originals are very cheap, and desirable stamps—all the other unused law stamps, L.S. F.F. L.C. found in the Roussin stock were the reprints perf. 11½—and probably accounts for the low prices affixed to Roussin's Catalogue for this series.

BRITISH BECHUANALAND.

(Stellaland reissued in B. B.)

Without Monogram.				
2/6, grey	0	6		
5/-, green	4	0		
10/-, vermilion	0	9		
£5, rose			10	0
With Monogram.				
6d., orange	1	6		
1/6, green	0	6		
2/-, slate	0	6		
2/6, grey	1	6		
5/-, green	0	8		
10/-, vermilion	2	6		
£5, rose	2	6	5	0

WALTER MORLEY,

ROUSSIN FISCAL STOCK DEPT.,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. IV. No. 9. PRICE THREEPENCE. SEPTEMBER, 1903.

SPECIAL OFFER FOR SEPTEMBER, 1903.

JERSEY.

REVENUE.

	UNUSED.	
1/-, lake	2	0
2/-, green	4	0
2/6, purple	4	6
5/-, black	8	0

INDIA.

REVENUE 1903.

1a., lilac, King's Head ...	0	2

NEW ZEALAND.

POSTAGE.

I am now breaking up a magnificent Collection of the early issues—unused and used—and can offer a fine choice for specialists.

London Print 1855.

1d. and 2d., white paper, unused.
2d., white paper, very fine used.
1d., carmine, bleuté paper, used.

Some fine shades of 1856 issue, used and unused.

1d., orange, serrated perf., used.
1/-, green " " "

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BRITISH SOUTH AFRICA.

POSTAGE.

	UN. s.	UN. d.	USED. s.	USED. d.
1890.				
1d., black	0	4	0	2
6d., ultramarine ...	3	6	2	6
6d., deep blue	2	6	1	6
1/-, brown	5	0	1	6
2/-, vermilion	5	0	6	0
2/6, purple	6	0	6	0
5/-, orange yellow ...	12	6	7	6
10/-, deep green	25	0		
£1, deep blue	40	0		
£5, sage green			60	0
1891-94.				
½d., blue and vermilion ...	0	1	0	1
2d., green and vermilion ...			0	3
3d., black and green ...	0	6	0	6
4d., chestnut and black ...	1	0	0	5
8d., rose lake and ultra. ...	1	3	1	0
3/-, brown and green ...			5	0
1895. Perf. 12½.				
2d., green and red ...	1	3	0	6
4d., brown and black ...	2	0	1	6
1896.				
½d., slate and violet ...	0	2	0	2
1d., scarlet and emerald ...	0	3	0	2
2d., brown and mauve ...	0	4	0	3
3d., chocolate and ultra. ...	0	6	0	6
4d., ultra. and mauve ...	1	3	0	8
4d., blue and lilac ...	0	6	0	4
6d., purple and pink ...	2	0	0	6
6d., purple and bright rose ...	1	0	0	6
8d., gr'n and violet on buff ...	1	0	1	0
1/-, green and blue ...	1	6	0	8
2/-, indigo and green ...	2	9	2	0
2/6, brown and purple ...	4	0		
3/-, green and mauve ...	5	0		
4/-, red and dark blue ...	6	0		
5/-, chestnut and green ...			3	0
1896.				
Provl. Surcharged on Cape Stamps.				
½d., black	0	6	0	9
1d., rose	0	6	1	0
2d., brown	1	6		
3d., claret	5	0	4	0
4d., blue	3	0	3	0
6d., violet	5	0	3	0
1/-, yellow ochre ...	12	6	10	6
1897. Re-engraved.				
½d., olive black and violet ...	0	2	0	4
1d., scarlet and emerald ...	0	3	0	2
2d., brown and mauve ...	0	3	0	4
3d., brown red and ultra. ...	0	4	0	5
4d., ultra. and mauve ...	0	6	0	4
6d., purple and pink ...	0	8	0	6
8d., olive and violet on buff ...	1	0	1	6
£1, bl'k and red br'n on gr'n	35	0		
1898.				
½d., green	0	1	0	1
1d., rose	0	2	0	1
1/-, ochre			0	6

JAMAICA.

POSTAGE.

	UN. s.	UN. d.	USED. s.	USED. d.
1860.				
Wmk. pineapple.				
1d., blue			0	3
2d., rose	10	6		
3d., green			1	6
6d., deep lilac			1	6
1/-, purple brown ...			1	6
1/-, dull brown	7	6	0	9
1871. Wmk. C. C.				
½d., marone	0	5		
1d., blue			0	1
2d., rose			0	1
3d., green			0	8
6d., lilac	3	0		
1/-, brown	2	6		
1883. Wmk. C. A.				
½d., green			0	1
1d., blue			0	3
1d., rose			0	1
2d., rose	16	0	0	1
2d., grey	2	6	0	1
3d., sage green	0	6	0	2
4d., orange brown ...	0	8	0	2
6d., deep yellow ...	10	0	1	0
6d., orange	0	9	0	4
1889.				
1d., purple brown ...	0	2	0	1
2d., green	0	5	0	2
2½d., on 4d., orange brown ...	1	0		
,, ,, double sur. ...			20	0
2½d., lilac and blue ...			0	1
Official.				
½d., green, *inverted sur.* ...	15	0		

CANADA.

POSTAGE. 1868.

	UN. s.	UN. d.	USED. s.	USED. d.
3c., red, *laid paper* ...	80	0	10	0

TRANSVAAL.

1902-1903.

PASS.

	USED.	
1/- on 1d., red and green E.R.I. ...	5	0
1/- ,, ,, ,, ,, ,, no stop after pass	5	0
2/- on 2/6, violet and green E.R.I. ...	7	6
1/-, olive green and black (sur. on Postage)	1	0
2/-, brown and black ,, ,, ,,	4	0
1/-, green and black (sur. on current revenue)	0	9

For convenience of Collectors we have made arrangements for Approval Books of the Roussin Fiscal Stock to be seen at the shops of
Miss M. K. BROSNAN, 27, NEW OXFORD STREET, LONDON, W.C.
Mr. G. W. PEPPER, 220, EAST 57th STREET, NEW YORK.
M. G. GILBERT, 15, RUE DE TURIN, PARIS.

TELEGRAPHS.

ORANGE RIVER COLONY.

AT V.R.I.	UNUSED. s.	d.
1d., purple (on postage) ...	1	0
3d., blue ,, ,, ...	0	9
6d., ,, ,, ,, ...	1	6
1/-, brown ,, ,, ...	1	6
5/-, green ,, ,, ...	6	6
10/-, orange (on fiscals)	12	6
£1, purple ,, ,, ...	25	0
£4, rosine ,, ,, ...	100	0

REVENUES.

UGANDA.

Postage surcharged INLAND REVENUE *in black.*

	UNUSED. s.	d.
1 anna, carmine	0	4
2 annas, red brown	0	8
3 ,, grey	1	0
8 ,, pale olive	2	6
1 rupee, ultramarine	5	0
In red.		
4 annas, deep green	1	6

CUBA.

Facturas Segundas de Exportacion 1894-95.

5c., violet	1	0

Wanted to purchase. Revenue Stamps of Basutoland, British East and Central Africa, Orange River Colony V.R.I. issues New Republic, Swazieland, Zululand, Gibraltar, Malta, Zanzibar, Niger Coast, South Australia, and *new issues* of all countries. All lots must be submitted on approval with price.

NEW APPROVAL BOOKS.

No.
344 Great Britain—rail letter fees.
345. Colonial Postage, Barbados, Bermuda, Ceylon, &c.
346. Crete, an exceptionally fine specialized collection, with a number of unchronicled varieties, and Salvador (wheel surcharges.)
347. Bechuanaland Postage, (including Protectorate.)
348. Uruguay fiscals contains a very fine lot of the surcharged varieties of the years 1891 *to* 1903.

APPROVAL BOOKS

of the Roussin Fiscal Stock, now ready.

R29. Colonial Revenues, Antigua, Bechuanaland, British Guiana and Canada.

N. B. All the Stamps offered from the Roussin Stock are marked at strictly nett cash prices.

PUBLICATIONS.

PRICED CATALOGUES.

Walter Morley's Great Britain, (Postage, Fiscal, Telegraph, Railway, Entires, News Tax, etc.) 190 pages ...	2/6
Walter Morley's Revenue Stamps of British Colonies	2/6
Walter Morley's Telegraph Stamps of The World (400 illustrations) ...	5/-
Lundy's Germany and Switzerland Revenues	1/6
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Bound in cloth	5/-

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Handy Pocket Albums for Reconstructed Sheets of English Stamps, (published by Hadlow and Morley) 3d. each, 2/6 per dozen.	

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Fiscal & Telegraph Stamps

This is the last important stock of the early importation of Fiscals that can come on the market, and contains many scarce issues that are not obtainable from any other source.

ARGENTINE REVENUES.

CORDOBA.

1888.

	UN. s.	UN. d.	USED. s.	USED. d.
25c., vermilion			1	6
50c., brown			2	6
1c., peso red brown ...			3	6

1897 Provisional.

5c., in violet on 2c., green ...	1	6		

CORRIENTES.

1897.

5c., carmine	0	3		
10c., "	0	6		
20c., "	1	6		
25c., "	1	6		
50c., "	2	6		

Officina Quimica.

30c., vermilion and black ...	0	6		

ENTRE RIOS.

Telegraph 1897.

10c., brown	1	6		

Documents 1877.

24 fuertes, green, imperf. ...	4	0		
24 " " perf. ...	2	6		

1878.

24 centavos green, imperf. ...	4	0		
24 " " perf. ...	4	0		

1880.

10c., brown			1	0
20c., green			1	6
2 pesos blue			2	6

1889. Without controls.

5c., pale brown	1	0		

Horizontal controls.

5c., pale brown ...	1	6		
20c., brown			1	6
50c., red			1	6

	UN. s.	UN. d.	USED. s.	USED. d.

Vertical control downwards.

10c., rose			1	0
10c., orange			2	6
50c., yellow			1	6

Vertical control upwards.

50c., rose (black control) ...			1	6
10c., green (red control) ...			1	0

1891.

5c., rose			1	0
20c., "			1	6
30c., "			2	6
50c., "			1	6
1 peso, green			1	6
2 " "			1	6
5 " "			1	6
10 " "			1	6
20 " "			2	6
50 " "			2	6

1899.

5c., brown			0	6
1 peso, green			1	0

1898. Impuesto de Tablada.

10c., green			0	9
50c., violet			0	9
1 peso, blue			0	9
2 " orange			1	0
5 " carmine ...			1	6

ENTRE RIOS.

Oficina Quimica.

1892.

½c., 1c., 2c., 3c., 5c., 8c., brown and green this set of 6			1	9

Ditto, 106 x 44 mms.

8c., green	0	2		
10c., brown	0	3		
20c., red	0	2		
25c., brown	0	4		
30c., brown	0	6		
40c., blue	0	6		
50c., blue	0	4		

WALTER MORLEY,

ROUSSIN FISCAL STOCK DEPT.,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. IV. No. 10. **PRICE THREEPENCE.** **OCTOBER, 1903.**

SPECIAL OFFER FOR OCTOBER, 1903.

BRITISH SOMALILAND.

REVENUE.

	UN. s. d.	USED. s. d.
1 anna, lilac ...	0 4	
Court Fee		
1 anna, lilac ...		0 6
3 ,, ,, ...		1 0
4 ,, ,, ...		1 0
6 ,, ,, ...		1 6
8 ,, ,, ...		1 6
12 ,, ,, ...		2 0
2 a on 3 a., lilac		1 6

SWAZIELAND.

REVENUE. 1890-95.

1/-, violet on white	7	6
2/-, ,,	10	0
4/-, ,,	20	0
5/-, ,,	20	0
6/-, ,,	20	0
5/-, violet on rose	20	0
7/-, ,, ,,	30	0
10/-, ,, blue	45	0

Only a very limited supply available.

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.
GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

REVENUES.

GUATEMALA.

1881-82.

	UN. s.	UN. d.	USED. s.	USED. d.
1 centavo, black	4	0		
5 centavos, red	5	0		
10 ,, violet brown ...	5	0		
20 ,, violet ...	5	0		
1 peso, green	7	0		
10 pesos, yellow	7	6		

A few of the errors of above issue in stock.

1889-90.

1 cent, brown, horizontally laid paper ...	0	4	0	3
1 cent, brown, vertically laid paper			0	6
1 cent, brown, thick wove paper			2	6

1891-92.

5c., red			0	3
20c., blue			0	3

1893-94.

5c. blue	0	4	0	3
10c., slate	0	6		
20c., yellow	0	6		

1894, type set.

1c., red			0	6

1895. Perf. 12.

1c., blue			0	1
5c., red brown			0	1
10c., green			0	2
25c., black			0	4
50c., yellow			0	6

Perf 14x12

1c., blue			0	2
5c., red brown			0	4
10c., green			0	9

Perf. 12x14

1c , blue			0	9
10c., green			0	6
25c., black			0	9
50c., yellow			0	6

1898.

1c., rosine	0	3		
1c., green	0	6	0	3
5c , violet			0	6
10c., slate			0	4
25c., claret	0	9		
25c., bright rose			0	3

1899.

1898 issue, surcharged 1899.

1c., rosine	0	4		
5c., violet			1	0

1901.

1895 issue, surcharged 1901.

	UN. s.	UN. d.	USED. s.	USED. d.
1c., blue (in red) perf. 12 ...			0	4
1c., ,, (in black) ,, ...			0	3
1c., ,, (in red) perf. 12x14			0	9
1c., ,, (in black) ,, ,,			0	4
1c., ,, (in red) perf. 14x12			1	6

Surcharged 1901 and new value, perf. 12

5c., on 5 pesos, rose ...			1	6
5c., on 50 pesos, carmine ...			3	6
10c., on 50 cent., yellow ...			1	6
10c., on 10 pesos, green ...			2	6
10c., on 25 pesos, violet ...	4	0		
25c , on 10 pesos, green ...			5	0
25c., on 1 peso, brown ...			3	6

Perf. 14.

5c., on 50 pesos, carmine ...			7	6
10c., on 10 pesos, green ...			7	6
25c., on 1 peso, brown ...			7	6

Perf. 12x14.

10c., on 50c., yellow ...			2	6

JERSEY.

	UNUSED.	
1/-, lake	2	0
2/-, green	4	0
2/6, purple	4	6
5/-, black	8	0

INDIA.

1903. 1a., lilac, King's Head ...	0	2

UGANDA.

Postage surcharged INLAND REVENUE *in black.*

	UNUSED. s.	UNUSED. d.
1 anna, carmine	0	4
2 annas, red brown	0	8
3 ,, grey	1	0
8 ,, pale olive	2	6
1 rupee, ultramarine	5	0
In red.		
4 annas, deep green	1	6

CUBA.

Facturas Segundas de Exportacion

1894-95.

5c., violet	1	0

Wanted to purchase. Revenue Stamps of Basutoland, British East and Central Africa, Orange River Colony V.R.I. issues New Republic, Swazieland, Zululand, Gibraltar, Malta, Zanzibar, Niger Coast, South Australia, and *new issues* of all countries. All lots must be submitted on approval with price.

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M. G. GILBERT, 15, RUE DE TURIN, PARIS.

TELEGRAPHS.

ORANGE RIVER COLONY.

AT V.R.I.	UNUSED. s.	d.
1d., purple (on postage) ...	1	0
3d., blue " "	0	9
6d., " " "	1	6
1/-, brown " "	1	6
5/-, green " "	6	6
10/-, orange (on fiscals)	12	6
£1, purple " "	25	0
£4, rosine " "	100	0

NEW ZEALAND.

POSTAGE.

I am now breaking up a magnificent Collection of the early issues—unused and used—and can offer a fine choice for specialists.

London Print 1855.

1d. and 2d., white paper, unused.
2d., white paper, very fine used
1d., carmine, bleuté paper, used.

Some fine shades of 1856 issue, used and unused.

CANADA.

POSTAGE. 1868.

3c., red, *laid paper* ... 80 0 10 0

TRANSVAAL.

1902-1903.

PASS.	USED.	
1/- on 1d., red and green E.R.I. ...	5	0
1/- " " " " " no stop after pass	5	0
2/- on 2/6, violet and green E.R.I. ...	7	6
1/-, olive green and black (sur. on Postage)	1	0
2/-, brown and black " " "	4	0
1/-, green and black (sur. on current revenue)	0	9

NEW APPROVAL BOOKS.

No.
344 Great Britain—rail letter fees.
345. Colonial Postage, Barbados, Bermuda, Ceylon, &c.
346. Crete, an exceptionally fine specialized collection, with a number of unchronicled varieties, and Salvador (wheel surcharges.)
347. Bechuanaland Postage, (including Protectorate.)
348. Uruguay fiscals contains a very fine lot of the surcharged varieties of the years 1891 *to* 1903.
352. British South Africa and British Central Africa Postage.

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GREAT BRITAIN.

VERY FINE COPIES.

POSTAGE, 1840.

	s.	d.
1d., black, fine copies, used ...	0	6
1d., ,, pairs ,, ...	2	6
2d., blue, very fine copies ,, ...	2	6
2d., ,, ,, pairs ,, ...	5	6

1847-54 OCTAGONAL.

6d., violet, very fine, used ...	3	0
10d., brown ,, ,, ...	10	0
1/-, green ,, ,, ...	2	6

1867-1880.

10d., red-brown, wmk. spray used ...	4	0
2/-, blue ,, ,, ,, ...	2	0
2/-, brown ,, ,, ,, ...	60	0
4d., brown ,, Garter (plate 17) used	7	6
8d. orange ,, ,, ,,	2	6
3d., lilac (carmine surchage) ,,	0	6

1887.

½d., 1½d., 2d., 2½d., 3d., 4d., 4½d., 5d., 6d., 9d., 10d., 1/-, very fine copies, set of 12, used	1	6
3d., brown on orange (error) used ...	5	0

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Set of 24,—Admiralty, Army, Board of Education, Government Parcels, I.R. Official, and O.W. Official, used	6	0

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Set of 12, unused, ½d., vermillion and 1d. lilac	3	0

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Private Companies —English and Irish, British and Irish, and Bonelli's. Set of 10, unused	12	6
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All Souls, Exeter, St. John's (Camb.) St. John's (Oxon), and Selwyn. Unused, set of 5	10	0

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Set of 12, unused	5	0
Set of 12, used	3	0

RAILWAY PARCEL STAMPS.

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Set of 20, used	1	6

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Set of 17, used with names of different newspapers at side	7	6

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Set of 130 varieties of the Revenue Stamps of England, Scotland, Ireland, and the Isle of Man ...	10	6

Approval Selections of any varieties of British Stamps and Entires.

Specialist's Collection of Railway Letter Fee Stamps.

Containing most of the great varieties and various printings of the different lines (single varieties) with a number of imperforate specimens and proofs, numbering **390** specimens. Catalogue value £357

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J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. IV. No. 11. PRICE THREEPENCE. NOVEMBER, 1903.

SPECIAL OFFER FOR NOVEMBER, 1903.

BASUTOLAND.

REVENUES.

Surcharged on Cape ("Hope" type)

	UNUSED s.	d.
1d., lilac and carmine ...	0	6
3d., ,, ,, ochre ...	2	6
6d., ,, ,, mauve ...	4	0
1/-, ,, ,, blue ...	4	0

GUERNSEY.

REVENUES.

1d., violet	0	3
8d., green	1	3
1/3, vermilion ...	2	0
2/6, ultramarine ...	3	9

BRITISH SOMALILAND.

POSTAGE (*Queen.*)

	USED.	
½ anna, green ...	0	4
1 ,, red	0	4
2 ,, violet ...	0	6
2½ ,, ultra. ...	0	9
3 ,, brown ...	0	9

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.
GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

POSTAGE.

BANGKOK.

1882-83, wmk. C C.	UN.	USED.
2c., brown		80 0
5c., purple brown ...	12 6	
8c., orange		25 0
10c., slate		12 6
2c,, on 32c. orange ...	50 0	
1883, wmk. C A.		
2c., brown	15 0	
2c., rose	1 0	
4c., rose		22 6
4c., brown	2 6	
6c., lilac	22 6	
8c., orange	4 0	
10c., slate	6 0	
12c., purple	12 6	

SIAM.

2 atts on 64 atts, with surcharge at back of stamp, Catd. 20/-	10 0

SOUTH AUSTRALIA.

OFFICIAL STAMPS.

O.S.

Wmk. star.		
6d., dark blue, perf. 11½ ...	7 6	
9d., mauve, perf 11½ x 12½ ...		45 0
Wmk. Crown SA.		
1d., green, perf. 10 (catd. 3/6)	2 0	
,, ,, block of 20	35 0	
2d., orange red, perf. 10 (catd. 2/6) ...	1 6	
ditto block of 12 ...	15 0	
6d., blue, perf. 10 ...	4 6	
2½d. on 4d., green perf. 10 x 12½		10 0

O.S.

½d., pale brown perf 10 ...	7 6	1 6
,, ,, pair with stops dropped		7 6
½d., brown perf. 11½ ...		2 0
½d., ,, perf. 10 x 11½ ...	4 6	
1d., green perf. 10, blue sur.		30 0
4d., violet perf. 10, double sur.		30 0
1d., green, perf. 15 ...	1 6	0 2
2d., orange red, perf. 15 ...		0 2
5d., brown purple ...		60 0
6d., blue, perf. 15 ...	4 6	
2d., orange red, perf. 13 ...	1 0	
2½d , blue lilac ,, ...		1 6
4d., violet	3 0	
5d., brown purple ...	6 0	

O. S.

1d., rosine, perf. 13 ...	1 0	
2½d., deep blue		1 0
,, ,, inverted sur. ...		30 0

THE ROUSSIN STOCK

OF

UNUSED FISCALS.

No. 1 SET.—31 VARIETIES.

Brazil, Entre Rios, Uruguay, Peru, Portugal and Colonies—**2/6**

No. 2 SET.—80 VARIETIES.

Antigua, Argentine, Brazil, Buenos Ayres, Canada, Corrientes, Dominican Repub., Entre Rios, Guatemala, Hungary, Indian Native States, Japan, Monaco, Portugal and Colonies, Paraguay, Persia, Swiss Cantons, San Martin, and Tunis—**12/-**

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NEW ZEALAND.

POSTAGE.

I am now breaking up a magnificent Collection of the early issues—unused and used—and can offer a fine choice for specialists.

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1d. and 2d., white paper, unused.
2d., white paper, very fine used
1d., carmine, bleuté paper, used.

Some fine shades of 1856 issue, used and unused.

CANADA.

POSTAGE. 1868.

3c., red, *laid paper* ... 80 o 10 o

JERSEY.

REVENUE.

	UNUSED.
1/-, lake	2 o
2/-, green	4 o
2/6, purple	4 6
5/-, black	8 o

BRITISH SOMALILAND.

REVENUE.

	UN. s. d.	USED. s. d.
1 anna, lilac	o 4	

Court Fee

1 anna, lilac	o 6
3 " "	1 o
4 " "	1 o
6 " "	1 6
8 " "	1 6
12 " "	2 o
2 a on 3 a., lilac ...	1 6

SWAZIELAND.

REVENUE. 1890-95.

1/-, violet on white ...	7 6
2/-, " ...	10 o
4/-, " ...	20 o
5/-, " ...	20 o
6/-, " ...	20 o
5/-, violet on rose ...	20 o
7/-, " " ...	30 o
10/-, " blue ...	45 o

Only a very limited supply available.

NEW APPROVAL BOOKS.

No.
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345. Colonial Postage, Barbados, Bermuda, Ceylon, &c.
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Postage Stamps and their Collection, by O. Firth (Bazaar publication) ...	3/9
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2d., ,, ,, pairs ,, ...	5	6

1847-54 OCTAGONAL.

6d., violet, very fine, used ...	3	0
10d., brown ,, ,, ...	10	0
1/-, green ,, ,, ...	2	6

1867-1880.

10d , red-brown, wmk. spray used ...	4	0
2/-, blue ,, ,, ,, ...	2	0
2/-, brown ,, ,, ,, ...	60	0
4d., brown ,, Garter (plate 17) used	7	6
8d.' orange ,, ,, ,,	2	6
3d., lilac (carmine surcharge) ,,	0	6

1887.

½d., 1½d., 2d , 2½d., 3d., 4d., 4½d., 5d., 6d., 9d , 10d., 1/-., very fine copies, set of 12, used	1	6
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Set of 12, unused	5	0
Set of 12, used	3	0

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MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. IV. No. 12. PRICE THREEPENCE. DECEMBER, 1903.

SPECIAL OFFER FOR DECEMBER, 1903.

ORANGE RIVER COLONY.

POSTAGE.

V. R. I. 1st printing, level stops.

	UN. s.	UN. d.	USED. s.	USED. d.
½d., orange ...	1	0	1	0
1d., violet ...	1	6	2	0
2d., ,, ...	0	6	1	0
2½d., blue ...	7	6	10	6
3d., ,, ...	0	6	1	0
4d., ,, ...	3	0	4	0
6d., carmine ...	22	6	25	0
6d., blue ...	1	6	2	0
1/-, brown ...	1	6	2	0
5/-, green ...	25	0	30	0
V. R. I. 2nd printing, raised stops.				
½d., orange ...	0	2	0	3
1d., violet ...	0	2	0	2
2d., ,, ...	0	3	0	4
3d., blue ...	0	5	0	6
4d., ,, ...	2	6	2	6
6d., ,, ...	0	9	0	9
6d., carmine ...	22	6	25	0
1/-, brown ...	1	6	1	6
5/-, green ...	7	6	7	6

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.
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Subscription Form for Vol. V.

(JANUARY TO DECEMBER, 1904)

OF

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1d., lilac and carmine	0	6
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1/-, ,, ,, blue	4	0

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1d., violet	0	3
8d., green	1	3
1/3, vermilion	2	0
2/6, ultramarine	3	9

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1/-, lake	2	0
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REVENUE.

	UN. s.	d.	USED. s.	d.
1 anna, lilac	0	4		

Court Fee

1 anna, lilac	0	6
3 ,, ,, ...	1	0
4 ,, ,, ...	1	0
6 ,, ,, ...	1	6
8 ,, ,, ...	1	6
12 ,, ,, ...	2	0
2 a on 3 a., lilac ...	1	6

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REVENUE. 1890-95.

1/-, violet on white ...	7	6
2/-, ,, ...	10	0
4/-, ,, ...	20	0
5/-, ,, ...	20	0
6/-, ,, ...	20	0
5/-, violet on rose ...	20	0
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CYPRUS.

POSTAGE, 1880.

	UN. s.	UN. d.	USED. s.	USED. d.
½d., rose plate number 12 ...	7	6		
,, ,, ,, 15 ...	5	0	5	0
,, ,, ,, 19 ...	100	0	40	0
1d., red ,, ,, 174 ...	140	0		
,, ,, ,, 181 ...	20	0	6	0
,, ,, ,, 201 ...	0	9	2	0
,, ,, ,, 205 ...	2	0	2	0
,, ,, ,, 208 ...	7	6	4	0
,, ,, ,, 215 ...	0	5	2	0
,, ,, ,, 216 ...	0	4	1	0
,, ,, ,, 217 ...	0	4	1	6
,, ,, ,, 218 ...	0	2	1	6
,, ,, ,, 220 ...			20	0
2½d., lilac rose plate 14 ...	0	3	1	0
,, ,, ,, 15 ...	0	3	15	0
½d, on 1d., red, 13 mms. 205	10	0		
,, ,, ,, ,, 215	1	0	4	0
,, ,, ,, ,, 217	2	6		
,, ,, ,, ,, 215 double sur.	5	0	10	0
,, ,, ,, 13 mms. 215 triple sur.	50	0		
½d., on 1d., red, 16 mms. 201	10	0	10	0
,, ,, ,, ,, 216	12	6		
½d., on 1d., red, 18 mms. 181			5	0
,, ,, ,, ,, 201	0	9	2	0
,, ,, ,, ,, 205	0	9	2	6
,, ,, ,, ,, 208	2	6	7	6
,, ,, ,, ,, 215	20	0		
,, ,, ,, ,, 216	1	0	2	6
,, ,, ,, ,, 217	50	0	40	0
,, ,, ,, ,, 218	50	0		
,, ,, ,, ,, 220	30	0	15	0
30 paras on 1d, red 201	30	0	25	0
,, ,, ,, ,, 216	15	0	15	0
,, ,, ,, ,, 217			60	0
,, ,, ,, ,, 220 double sur. with one inverted.	100	0		

1882. Wmk. CC.

½ piastre, green, fig. ½, 11 mm. apart			6	0
½ piastre, green, fig. ½, 8 mm. apart			30	0
30 piastres on 1 piastre, red	20	0	5	0

1882-86. Wmk. CA.

½ piastre, green, fig. ½, 11 mm. apart	0	6	0	6
½ piastre, green, fig. ½, 8 mm. apart	30	0	1	6
½ piastre, green, fig. ½, 6 mm apart	10	0	5	0

REVENUES.

SEYCHELLES.

INTERNAL REVENUE.

	UNUSED. s.	UNUSED. d.
C A. narrow (Queen.)		
5c., lilac rose and blue	0	4
1 rupee, brown and lake	3	0
C A. wide (Queen).		
12c., blue and dark blue	0	9
15c., ,, ,, ,, ...	0	9
25c., ,, ,, ,, ...	1	0
50c., ,, ,, ,, ...	2	0
BILLS OF EXCHANGE.		
C A. wide (Queen).		
5c., green & violet, 1st, 2nd, 3rd, strip of 3	1	6
10c., ,, ,, ,, ,, ,, ,, ,, ,,	2	3
25c., ,, ,, ,, ,, ,, ,, ,, ,,	3	0
40c., magenta & black ,, ,, ,, ,, ,,	4	6

MALTA.

	UN. s.	UN. d.	USED. s.	USED. d.
Revenue.				
½d, green	0	4	0	2
1d., carmine	0	9	0	3
4d., brown	1	0		
1/-, violet	2	6	1	6
REVENUE.				
½d., green	0	2	0	1
1d., carmine	0	2	0	1
2d., grey	0	4		
3d, on 1/-, violet ...	0	6		
6d., on 1/- sage green ...	0	10		
9d, on 1/- orange brown ...	1	6		

BEIRA AND MASHONALAND RAILWAYS.

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UGANDA.

Inland Revenue.

1 anna, rose (New shade) ...	0	3

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

PHILATELIC SECTION.

Crawford 2058

MORLEY'S

Philatelic Journal

A MONTHLY PAPER FOR COLLECTORS OF

POSTAGE, REVENUE, TELEGRAPH AND RAILWAY STAMPS.

Edited by

L. W. FULCHER. B. Sc.

VOL. V. 1904.

(With Supplement, CATALOGUE OF THE REVENUE STAMPS OF SOUTH AMERICA: **ECUADOR to VENEZUELA.**)

WALTER MORLEY,
15, Brownhill Gardens, Catford, S.E.

Sudbury, Suffolk:
JOHN GEORGE PAYN,
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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. V. JANUARY, 1904. No. 1.

Notes on the Foreign Bill Stamps of Great Britain.

BY L. W. FULCHER.

THE Foreign Bill stamps, although some great rarities and even unobtainables are to be found amongst them, are for the most part the commonest of British Revenue stamps. Nevertheless, the careful philatelist who does not, as I fear is often the case, despise them on this account, will find employment for many a long hour and opportunity for much exercise of his patience in endeavouring to adequately represent them in his collection. Having spent much time lately in looking through a large number of these stamps and added the results of such investigation to the accumulation of former years I find that there is a good deal to add to existing lists of these stamps, and I publish these notes hoping that others will endeavour to fill the lacunæ which will be obvious to the reader.

The Catalogues, probably following Moens', give the date of the first issue as 1851. This is too early, as the stamps are registered at Somerset House on various dates in September 1854. I have seen many copies cancelled in the later months of 1854 so that there is no doubt but that they were issued soon after registration.

The design is, of course, well known, but is illustrated here and it is probably worth while to recall that in the first issue the value above and below the central oval is in uncoloured letters and figures. The sheet of stamps consists of 4 rows of 20 stamps and the dimensions of the sheet are as nearly as possible 525 x 280 mms. There are no marginal inscriptions or plate number. The paper itself is watermarked with 4 rows of 20 double lined "VR"'s, reading downwards, so that one should fall on each stamp. Along the upper margin is the inscription "Foreign Bill Stamps" in script letters over ten stamps, i.e. twice along the margin, with a small cross between the 10th and 11th stamps. Similarly for the lower margin. At each end is watermarked the facsimile signature "John Wood." The paper is more or less strongly bleuté and as the reason for this has been explained in an article on "British Foreign Bills" in Vol. I. p. 19, I need not repeat it here.

In the case of the values above 1/-, two or more are to be found on the same sheet, a fact which I believe has not been published before. Unsevered pairs of these stamps, if indeed any exist, are of extreme rarity; I do not remember ever having seen such, so that this fact could hardly have been discovered without reference to the Official Archives. All the values above 1/- are found on four sheets (1) the 1/4

and 1/8, (2) the 2/- and 2/6, (3) the 3/-, 3/4, 4/-, and 5/-, and (4) the remaining values.

In the first case the first ten stamps of the top row are labels of the values 1/4 and the second ten of 1/8. This is repeated in the second, third and fourth rows, so that the whole sheet consists of two blocks of 40 stamps each of the 1/4 and 1/8 values. A similar arrangement holds good for the 2/- and 2/6 values. In the case of the 3/-, 3/4, 4/-, and 5/-, the first and each succeeding row contains five labels of each of these values, so that there are 4 blocks of 20 labels of each value. The arrangement of the higher values is more complicated but will be evident at a glance from the diagram which I annex. From this it will be seen that the sheet contains 16 labels of 6/8, 12 each of 7/6, 10/-, and 13/4, 8 each of 15/-, and £1, and 4 each of £1 10s., £2, and £2 5s.

6/8	6/8	6/8	6/8	7/6	7/6	7/6	10/-	10/-	10/-	13/4	13/4	13/4	15/-	15/-	£1	£1	£1 10s.	£2	£2 5s.
6/8	6/8	6/8	6/8	7/6	7/6	7/6	10/-	10/-	10/-	13/4	13/4	13/4	15/-	15/-	£1	£1	£1 10s.	£2	£2 5s.
6/8	6/8	6/8	6/8	7/6	7/6	7/6	10/-	10/-	10/-	13/4	13/4	13/4	15/-	15/-	£1	£1	£1 10s.	£2	£2 5s.
6/8	6/8	6/8	6/8	7/6	7/6	7/6	10/-	10/-	10/-	13/4	13/4	13/4	15/-	15/-	£1	£1	£1 10s.	£2	£2 5s.

The colour of the stamps is purple and the perf. 16.

The second issue is of the same type as the first but the value above and below the central oval is in *red*. New plates were made for this issue and each sheet now only contains one value. Otherwise the number of labels on the sheet remains the same as before viz. 80 and in fact the only difference is that the sheet of each value bears a number in each corner, running from 1 to 25 for the 25 values from 1d. to £2 5s., the 1d., being numbered "1" the 2d., "2" and so on up to the £2 5s. which bears the number "25." Moens gives the date of issue as "March 1856" and the other catalogues follow this but I find all the values were registered at Somerset House on various dates between March and December 1855. The earliest is the 6d., which was registered on the 15th March 1855 and I possess a copy cancelled 10/4/55, so that I have little doubt but that the values appeared as the stocks of the previous issue were exhausted. The colour is purple as before, the paper more or less strongly blued and the perf. 16.

Two or three years afterwards the perforation was changed to 14. Our publisher gives 1858 as the date of change but I have a copy of the 7/6 cancelled 18/8/57 so that we must apparently put this back a year. This set, perf. 14, which may be regarded as the third issue, does not include all the values, the 1/4, 1/8, 2/6, 3/4, 6/8, and 13/4 having been dropped before the perforation was employed. Our publisher's Catalogue includes the 2/6 but I believe no copy is known and it is undoubtedly the best plan to omit it till a copy is actually seen. The £2 10s. and £5 values usually included with this set are really a later issue. I will take take these in there proper place. The paper for the earlier stamps of the third issue remains the same as before but it gradually becomes thinner and finally the blue-producing ingredient viz. the ferrocyanide of potash, appears to be omitted so that it is usual for collectors to make a set on what they term "thin white paper." I find from the experience gained in mounting my collection that it is rather difficult to decide what precisely is to be regarded as "thin white paper" in these stamps and I should recommend collectors to arrange these stamps in two series.

(1) Thick paper. Blued to nearly white.
(2) Thin paper. ,, ,,

I may say I have not copies of the 7/6 and 45/- on thin paper either blued or white. The former is catalogued in our publisher's Catalogue and I have no particular reason for doubting its existence on thin paper, the 45/- is not listed and in this case I expect does not exist, or it is highly probable that the value was dropped in 1860 or 1861 when the high value provisionals and the subsequent permanent stamps made their appearance. The fact that the value 45/- does not occur in subsequent sets strengthens this view. It may perhaps be worth while to mention that I have not got the £1 or £2 on thick paper though the probable reason is that I have not yet seen sufficient copies. The purple colour of these stamps appears to me to be more variable than in former issues but allowance must be made for the depth of the blueing of the paper which tends to produce an appearance of greater variability than really exists. As it is, I think the main variation is merely from deep to pale purple, in the case of the 1/- value, however, I have a copy which seems to me to be a true "mauve."

In the year 1860 apparently a need for values of higher denomination than £2 5s. arose and pending the preparation of permanent stamps, three provisionals of the values £2 10s., £5 and £10 were prepared. For the £2 10s. value the "Bill or Note" Duty die of this value (Die A) used for impressing papers was struck in pink on bluish unwatermarked paper and overprinted "FOREIGN BILL" in brown block letters in two lines. No record exists as to the number of stamps or their arrangement in the sheet. There were black dividing lines between the stamps. For the other two values, the "General Duty" dies of £5 (Die G) and £10 (Die D) were similarly employed. These stamps were brought into use on the 17th August, 1860, though the single specimens of them which only are found in the Official Archives were not registered till the 30th April, 1861.

(*To be continued.*)

The Fiscals of Mysore.

By E. W. Wetherell.

Statement showing Supplies of Court Fee Labels received from 14th Feb., 1874 up to 16th April, 1884. Third and later consignments—

(*Continued from Vol. IV, page 92.*)

	1 Anna	2 Annas	3 Annas	4 Annas	6 Annas	8 Annas	12 Annas
7-83						24000	
22- 9-83	24000					24000	
27-11-83	24000			12000		24000	
22-12-83				12000		24000	*12024
29- 1-84						24000	
3- 3-84				24000		24000	
16- 4-84	*36000					24000	

	1 R.	2 Rs.	4 Rs.	5 Rs.	7 Rs.	10 Rs.	20 Rs.	40 Rs.	70 Rs.	100 Rs.
14- 2-74	24000	12000	2400	2400	1200	2400	1200	240	120	240
27- 4-74	24000	12000	2400	2400	1200	2400	1200	240	120	240
5- 8-74								400	100	100
18- 1-75	6000	3000	1200	600	1200					
8- 3-75	24000	12000	2400	2400	1800					
24- 7-75	30000	15000	2400	1200	1200	2400	1200	480	240	240
18-10-75										

* New forms of Court fee labels.

	1 R.	2 Rs.	4 Rs.	5 Rs.	7 Rs.	10 Rs.	20 Rs.	40 Rs.	70 Rs.	100 Rs.
10- 2-76	12000		1200							
29- 4-76	24000	2400	2400	1200	1200	800	400	400	240	160
9- 9-76	12000	6000	6000	3000	2400	800	800	400	400	400
4- 1-77	12000	2400	6000	2400	1200	1600	800	400		
7- 8-77	12000	6000		6000	2400	800	400	240	240	240
21- 8-77										
13-12-77	24000	6000				4000				
29- 4-78										
29- 7-78	24000	6000	1200	1200	600	800	400	160		
5-12-78	24000	12000								
1- 3-79	48000	24000					160			
30- 7-79							240			
4- 9-79					600					
13- 9-79										
17-10-79							400			
15-12-79										
22-12-79						1200				
9- 2-80			2400			800	640			80
26- 2-80	12000			1200	600				160	
28- 5-80										
12- 6-80										160
17- 7-80										
30- 7-80										
21- 8-80	12000		1200	1200	840	800				
26- 8-80							400	240	160	240
18-10-80	12000									
29-11-80				1200	1200	800				
28- 2-81										
3- 3-81	12000									
29- 3-81										
23- 6-81		10080	1200	1200	840	800	400	240		
17- 9-81				1200	840	800	400	240		
10-10-81	12000									
21-10-81										
23-12-81				600						
28- 2-82	12000			1200	840	800				
22- 3-82										
1- 5-82										
5- 5-82	12000	2400	1200	2400	1200	800	800			240
24- 7-82										
18- 8-82	12000									
3-11-82										
20-11-82	12000	2400	2400	1200	840	1200			400	
16- 1-83										
3- 4-83		1200	1200	1200		1200	1200			
24- 4-83	6000									160
7-83	* 6012	*4212								
22- 9-83	*12024	*4212	*1224							
27-11-83	*12024									
22-12-83										
29- 1-84										
3- 3-84	*21600	*7200	*1800			*1000	*50	*50	*50	*100
16- 4-84	*21600									

* New forms of Court fee labels.

(To be continued.)

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EDITORIAL.

Marine Policy Stamps.

THE Marine Policy stamps of Great Britain are rather a troublesome class of British Revenues and are at present listed very inadequately. At the December meeting of the Fiscal Philatelic Society when the task of cataloguing them was begun various questions which arose evoked an extremely lively discussion, and we venture to introduce the points at issue to a wider circle of collectors so that any who wish may have their say in the matter. In attacking the first issue the problem at once arises "Are the stamps complete without the blue overprint?" Before we proceed to answer this question let us recall the successive overprints or obliterations as they appear. First we have the blue overprint already referred to. It consists of an oblong with rounded ends bearing the words "POLICY OF INSURANCE" above and "28 & 29 VICT. CAP. 96, SEC. 15." below, there are also date plugs. There are two dies, one without letter and the other with letter "B", the latter being much the commoner of the two. This was succeeded in 1879 (on the red stamps) with an oval obliteration bearing the same lettering with the date in the centre. When the blue stamps come in we find again an oblong with rounded ends bearing the words "MARINE POLICY" above and below and date plugs but no die letter. Concurrently with this appears the same overprint as on the first issue but with die letter "O" or "L". Now single copies of the first issue are found at Somerset House registered *with the blue overprint across them* and the overprint is especially referred to as the *denominating die*. It is our opinion, therefore, that the stamps are not complete without the denominating die. This, of course, necessitates the collection of the stamps on pieces of original sufficiently large to show the whole of the denominating die and as many collectors have removed the stamps from the documents their prejudices are naturally against this view. But still philatelists must show the complete stamp and if unsightly it be in our albums we can only regret the fact. To our mind the fact of the oval obliteration coming in, about 1879, on the red stamps, indicates that the "*denominating die*" was given up by the authorities and on the blue stamps is merely to be regarded as an obliteration. In the case of these blue stamps it is well known that they are used for other purposes such as on Share Transfers—we should be obliged to any one who can furnish a complete list of the duties for which they are available—and we think the Society rightly came to the conclusion to catalogue them as "General Duty" stamps. We must confess it is curious that the old overprint "POLICY OF INSURANCE" turns up again on these stamps, with die letters "L" and "O". Why are no other letters between "B" and "L" found and generally what is the significance of this overprint as distinct from that labelled "MARINE POLICY"? Here is a problem we must leave in the hands of our readers.

* * * * *

Mexican Talons.

The Secretary of the American Fiscal Society of New York City on behalf of the Society communicates to us a new discovery with regard to the use of the "Talon" on the Mexican Revenue stamps. There has been a great deal of discussion as to whether these stamps should be collected with the Talon intact or whether it is allowable to treat the stamp and its talon as separate entities. The new discovery is that the stamp when used on a Bill, is found on the first of Exchange while the Talon is placed on the Second of Exchange and a pair of Bills unsevered has been sent to us showing stamps so placed that when separated the First of Exchange would only show the stamps while the Second would bear the talons. The Society claims that this fact proves that the stamp and the talon may be collected separately. This is an interesting discovery but we doubt whether it proves the claim made. The ideal would surely be to collect the stamps as issued, that is with the talon unsevered. All the same, as very few collectors are likely to acquire the stamps in mint state, most of us will have to be contented with the talon separated from the stamp.

* * * * *

Berlin Exhibition, 1904.

We have received a communication from Dr. H. Lux informing us that a number of leading German philatelists propose to hold an International Philatelic Exhibition in Berlin, from 25th Aug. to the 4th September 1904. The preliminary programme, which lack of space prohibits our giving in full, shows that the Exhibition will be divided into three sections.

I. General Collections. II. Special Collections.
III. Accessories of all kinds (Literature, Albums,) &c.

Fiscal and Telegraph stamps find a place in the division H of Section II. 1 gold and several silver and bronze medals will be awarded in each group.

Any of our readers interested in the matter should communicate with Dr. H. Lux, Berlin-Friedenau, Hauffstrasse 8.

BRITISH RAILWAY STAMPS.

By "K."

The Highland Railway.

IN previous articles on the railway stamps of Great Britain, I have so far dealt for the most part with those of England, which are fairly well known and easily collectible. Wales and Scotland present a far harder task to the chronicler of philatelic history. The comparative inaccessibility of the district where most stamps have been used has, no doubt, prevented early collectors from obtaining specimens as freely as they did those of the great English lines, while the complexity of the many different subissues and series, and the lack of detail in existing catalogues, have perhaps discouraged recent collectors from attempting an apparently hopeless task. For my being enabled to present the following sketch of the history of the stamps of the Highland Railway, I am much indebted to the Secretary of the Company, who has courteously furnished me with information as to the existing issues, without which this article would be of little use; and to Mr. Moens' catalogue, from which I have taken the dates and values of the earlier issues, although in one case only have I included an issue of which I have not seen at least some specimens myself.

The stamps of the Highland Railway may be roughly divided into three main types. Type I is small rect. 32 x 29 mm., and the words that do duty for the design are encased by a straight lined border. Type II is very similar, but the border is composed of florets, or rosettes. Type III is large rect., 46 x 40 mm. All are perforated. The illustrations given next month of type I & III will render it easy to identify the three types.

It is probable that the company first issued parcel stamps about 1864. The design consisted merely of the value, title, control number, and three lines of instruction beginning "to be called for" etc. To simplify description, I call this original wording State A. In 1865 a similar set appeared for the affiliated "Inverness and Perth and Inverness and Aberdeen Junction Railways," and in 1867 for the Perth and Inverness branch of the Highland Railway. About 1874 it was found necessary to add the words "open at both ends" above the original wording, evidently to prevent written matter being forwarded at newspaper rates. This I will call State B. In 1874 and 1877 sets were issued not only for the parent company, but also with appropriate wording for use on various sections of the line. About this time, too, the design of types I and II was further modified by the words "Carried at owner's risk" being added above the instructions at bottom. (State C.) I assume that the sets for "Perth, Keith, and Bonbridge," "Golspie and Helmsdale," "West of Dingwall," and "Bonar Bridge and Golspie," were first printed in State B, and replaced as the original stock ran out, by State C, but have little proof, so far, in support of this theory.

A few years later, possibly about 1885, a new set of parcel stamps was issued for use over the whole Highland railway system, and it has gradually displaced all the older series, which are now extremely hard to obtain, as no remainders are on hand.

Separate sets, however, have since been issued for the "Highland and Wick and Lybster" branch, the "Wick and Lybster," the "Invergarry and Fort Augustus," and the "Dornoch Light Railway." The latter, except that it bears the curious values 01d., 01½d., etc., is of similar type to the parent line. The remainder show yet a fourth state (Type I), (II), the words "open at both ends" being omitted.

(*To be continued.*)

THE FISCAL PHILATELIC SOCIETY.

MEETING held November 5th, 1903. Present—Mr. Schwabacher (chair). Messrs. Fulcher, Marsh, Morley, South, Thompson, Thomson, and Kay.

M. A. Schoeller (France) was duly elected a member.

Among the novelties shown were a 7/6, Basutoland and the handsome newly issued fiscals of Orange River Colony, by O. Marsh; a £5, Bechuanaland Protectorate, and £5, violet surcharged Zululand by A. B. Kay; and photographs of provisional 2a. on 18R. Foreign Bill and 2a. on 40R. Special Papers, Indian, by W. Corfield.

The fiscals of Peru were again taken, and the remaining issues (tobacco) will be catalogued at the next meeting. The Marine Policy stamps of Great Britain will also then be listed.

Sheets for the Home and Continental Exchange Sections should be fowarded to the Secretary by the 25th. of each month.

The Second Annual Report has now been issued and copies, giving full particulars respecting the objects and work of the Society, can be had from Hon. Sec.,

A. B. Kay, 2, Haarlem Mansions,
West Kensington, London, W.

Meeting held December 3rd, 1903.

Present—Mr. Schwabacher (chair), Messrs. Fulcher, Marsh, Morley, South, Thompson, Thomson and Kay.

Several unchronicled varieties of fiscals were submitted by A. E. Lawrence, and A. B. Kay showed a previously unknown English Cocoa Tax Label.

The Marine Policy stamps of Great Britain were taken.

Received for library, "Filatelia" (July); "Revista S. F. Argentina" (Sept. and Oct.).

Will members whose subscriptions are outstanding kindly remit same wiihout delay. Vide Rules 4 and 5

The sales from the Home packets of the Exchange Section have lately been very satisfactory. Upwards of £23 was taken from the September packet (value £69), and over £21 from the October selection. The December packet, amounting to £94, has lately been sent out. Will members send sheets regularly by the first of each month.

Any interested in fiscal stamps should apply for Rules &c. to the Hon. Sec.: A. B. Kay.

TELEGRAPH CHRONICLE.

Adjuntas (*Porto Rico*). Of type 319 in our publisher's Catalogue we have received the three following values from Mr. A. E. Lawrence.

3c., red on yellow.
21c., ,, salmon.
30c., ,, green.

Colombia. Mr. Lawrence submits Type 155 of our publisher's Catalogue in a new colour.

20c., ultramarine on green.

Costa Rica. Our publisher has the following postage stamps of 1892 surcharged "Telegrafo" in *violet*.

5c., purple.
10c., green.

Great Britain. We have not yet chronicled the Telegraph Forms which were issued some time ago.

10d., brown, Die 1.
1/-, yellow-green, Die 1.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Brazil. The bulk of the following addenda and corrigenda to the Supplement Catalogue of Brazil come to us from Dr. Manoel Ramos but Messrs. Morley and A. Baillière have also contributed.

Bebidas.
No. 11a (Type 257) 20 reis, black on grey-green.
No. 14a (,,) 75 ,, ,, ,, orange.
No 19ha (Type 258) 360 reis, blue on yellow.
No. 19k (,,) 480 ,, black on dark red.
No. 19l (,,) 540 ,, blue on rose.
No. 19m (,,) 600 ,, blue on bri't rose.
No. 19n (,,) 1200 ,, blue on blue.

1899. *For Home manufactures.*
No. 26a. 130 reis, green.
No 26b. 150 ,, ,,

Same issue, but perf. 8½-9.
20 reis, green.
65 ,, ,,
120 ,, ,,

For Foreign manufactures.
200 reis, brown, perf. 12½.

Consular. Type 260. (a) Perf. 13½-14.
40 reis, yellow.
200 ,, lilac.

(c) Perf. 11-11½.
300 reis, slate-lilac.
400 ,, orange.
20$, slate.
50$, bistre.

Perf. 11½ x 13½.
10 reis, blue.
30 ,, grey.
50 ,, green.

No. 104 should be *30* reis, not *20*.

Consumo. Type 259. Imperf.

For Home manufactures.
No. 117a. 30 reis, green.
No. 117b. 100 ,, ,,
No. 117c. 200 ,, ,,
No. 117d. 300 ,, ,,
No 117e. 500 ,, ,,

For Foreign manufactures. Perf. 12½-13.
No. 126a. 500 reis, brown.
No. 126b. 1000 ,, ,,

Type 275. Imperf.
No. 129a. 100 reis, green.

Type 262, with various frames.
Nos. 139a, &c. 100, 400, and 1000 reis, green.
Nos. 143a, &c. 50, 80, 200, and 500 reis, carmine.

Types 264, 265.
10 and 80 reis green.

Bands, with Head of Liberty in centre.
20, 30, 40, 80, 160, 200, 240, 400 & 600 reis, green.
20, 30, 40, 80, 160, 200, 240, 400 & 600 reis, carmine.

Bands, with value in centre.
40, 160, 240 reis, green.
25, 50 reis, brown.

Fumo. Type 274.
No. 217a, 500 reis, carmine.

1898-99. Long thin band.
No 289c, 25 reis, black on green.

Especialidades Pharmaceuticas.
Type 266. 20 and 80 reis, green.

Perfumarias.
Type 266. 20, 40 reis, green.
20 reis, red.

Sello.
No. 594. 10,000 reis, violet, with mauve border
No. 594a. 10,000 ,, rose with blue border.
No. 595. 20,000 ,, dark green with blue border.

Vinagre. Band. 132 reis, brown.

Cape of Good Hope. Mr. A. E. Lawrence submits a 30/- stamp embossed on white laid paper used as an adhesive (in Natal apparently) in 1855.

We illustrate the new King's head type of Revenue stamp.

Colombia. *Habilitacion.* Triangular stamps of similar design to those already listed.

1899-1900. 1 peso, blue.
2 ,, red.
1901-1902. 2 pesos black on rose.

Timbre Nacional. Type 378 of Supplement Catalogue.

1899-1900. 30 cent., black on yellow.
1901-1902. 30 ,, vermilion (1a Clase).
2 pesos, dark blue (3a Clase).

We are indebted to Mr. A. E. Lawrence for the above-mentioned stamps.

Cuba. *Habana. Sello Movil.* Mr. A. E. Lawrence sends what we believe to be the first fiscal issue for the Republic of Cuba. Value in circle in centre, above, "Impuesto Provincial", below "Sello Movil, Habana". No wmk. Perf. 11½.

2 cent., blue-green.

Cundinamarca (*Colombia*). Monsieur A. Baillière informs us that he has the undermentioned values of the 1859 issue, Type 389 of our Supplement Catalogue.

1p. 20c., black.
2p. 40c., ,,

Dominican Republic. Mr. G. W. Pepper notifies the following varieties:

1c., red. Value in block caps, but with "v" of "CENTAVOS" a Roman cap.
5 cts, green. "CTS." in Roman caps., without stop.
5 pesos, red. Value in block caps. spaced "CINCOP ESOS".

Germany. *Lotterie.* Her Köhler submits the current 50c., grey-blue with red overprint, *Stempel Abgabe*, double stamp, each half of which has been surcharged with the Roman Cap. "L" in black, and states he has also seen the 1, 2 and 5 marks. Other values probably exist. Perf. 13 x 12.

50c., grey-blue and red (black sur.)
1 mk., ,, ,,
2 ,, ,, ,,
5 ,, ,, ,,

Great Britain. *Land Registry.* Herr Köhler notifies us that he has the 6d., Die U, and 1/-, Die E, of the 1862 issue, perf. 12½, while Mr. Morley has the 1/-, Die F, with the same perforation. The stamps do not appear in our publisher's Catalogue though the whole set perforated is listed in Moens', who does not give them imperf. Probably all values exist both imperf. and perf.

Prepared Cocoa. Mr A. B. Kay has unearthed a curiosity in the shape of an old stamp for a duty on "Prepared Cocoa". The general character is that of a Medicine label stamp. The central division contains a Crown and G.R. IV in oblong oval in centre with the words "EXCISE DUTY" above and "ACT" below on curved labels. A small curved label below bears the inscription "3d. Geo. IV. chap. 534." The oblong portions of the label at sides bear the inscription "Prepared Cocoa, ½ Pound, 3d." in a straight label on a groundwork of interlacing circles printed in black and red. Yellowish wove paper. No. wmk. Imperf.

3d., black and red.

Guatemala. Mr. G. W. Pepper has discovered the two under-mentioned provisionals *with inverted surcharge.*

1c., blue, sur. "1901" in red
25c., "1901" black sur. on 50c., orange

Mr. Pepper also notifies the 10c., green, surcharged "1902" in violet.

Honduras. 1903-04. Mr. G. W. Pepper submits two values of the types chronicled by us in March and May last printed in black on a paper bearing a pattern of interlaced double circles of two sizes, the larger ones having a star in the middle. Perf. 11½.

5c., black on yellow, pattern grey.
10c., ,, slate ,, purple.

Mexico. *Renta Interior* (*Jalisco*). Mr. A. E. Lawrence submits the 10c., deep green, 1887-88 surcharged with handstamp "HABILITADO 1880-1889" in *carmine*. The type of the surcharge is different to that on those already listed. The stamp also bears the overprint "JALISCO" in black.

Orange River Colony, We illustrate the type of the King's head Revenue stamps recently issued.

Peru. 1903-1904. Mr. A. E. Lawrence sends us the 1 sol value of this issue Type, etc. as last.

1 sol, brown.

Queensland. *Stamp Duty.* The S. C. F. notes a new type of the King's head, 2d, carmine. The most striking difference is that the value is in larger letters. The new stamp is also about ½mm. shorter than the old one.

Salvador. Mr. A. E. Lawrence has discovered varieties of type in the 50c. and 1p. of 1883. In the case of the 50c. the newly discovered type may be easily distinguished by the following criteria (1) The end of the tail of the "5" in the value "50" in central shield is turned down; (2) the word "CENTAVOS" is larger; (3) the "A" of "REPUBLICA" has no bar. There also other differences especially in the wreath below the central shield. The second type of the 1 peso, black has a reversed "N" in "UN" of the value "UN PESO".

Transvaal. *Pass, 1899.* Our publisher has discovered an issue previous to those yet catalogued. The type is very similar to that of what has been hitherto known as the first issue but may be distinguished by the fact that all the lettering is in black and the value is in a rectangle in the centre. Perf. 11½.

6d., black on white.
1/-, ,, blue.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. V. FEBRUARY, 1904. No. 2.

Notes on the Foreign Bill Stamps of Great Britain.

BY L. W. FULCHER.

(*Continued from page 3.*)

THE permanent stamp of £2 10s. of the type of the third issue was registered on the 21st January, 1861, and the £5 on the 1st July, 1861. The sheets of these two stamps are in all respects similar to those of the 1855 and 1857 issues except that they each bear a plate no. "1," which occurs on the left margin about a third of the way down the corner stamp and in a corresponding position in the lower right corner of the sheet. I have not found either of these stamps on the thick variety of the paper.

The next issue consisted of 17 values in 3 types of a smaller size, one for the pence values (see illustration), one for the shillings and one for the pounds. The types for the pence and pounds have only lately been superseded while that for the shillings lasted until 1881. The sheets for the 3d., 15/- and the £2 10/- (one value in each type) were registered in the Official Archives on the 5th August, 1870, and the remaining values in December of that year except the £5 which was not registered till the 27th January, 1871. The year 1871 is usually accepted as the date of issue and seems to be correct, though it would be possible for one of the three values first registered to have appeared earlier. The sheets of all values measure 237 x 383 mm. in size and contain ten rows of ten stamps, 100 labels. Above the two corner stamps on the top row and below the two corner stamps on the bottom row is the value in figures. Above the second stamp of the top row and below the ninth stamp on the bottom row is the "current no." in an octagon while above the ninth stamp on the top row and below the second stamp on the bottom row is the plate number. On the side margins between the 6th and 7th stamps of the first and last columns is a small ornament. The Plate no. is "3" for the 1d. and 2d. and "2" for each of the remaining values up to £5. The paper is a hard crisp paper, watermarked with ten rows of ten single lined "V R"'s, so that one falls on each stamp. Along the top margin the wmk. consists of the facsimile signature "W. H. Stephenson" and "Inland Revenue" with a cross between which falls opposite the space between the 5th and 6th stamps of the top row. The same wmk. appears on the lower margin of the sheet, but, of course, is seen inverted when the sheet is held in the proper position. On the left-hand margin, reading upwards and on the right hand margin, reading downwards, we have similarly "MARK." (in double lined caps.) "W. H. Stephenson" "Inland Revenue."

As issued stamps the pence values appeared first in a "lilac" of a greyish shade which gradually gets redder as the issue proceeds. The paper is at first thin and crisp but later, especially about the year 1880, becomes denser and rather thicker. All values are found on "bleuté" paper. The bluing appears on the earliest stamps and also on the latest in which it is most marked. The perforation is 14, but the 9d., may be found perf. 12½ while the 6d. is catalogued by Moens, imperf. I have not seen the last mentioned and do not know whether it is to be regarded as a proof or as an issued stamp. The shilling values are usually found printed in "reddish purple" on a thickish glazed paper tinted on the surface with a pale shade of the same colour but quite early in the issue, in 1871 as far as I can judge from cancellation dates, there was an issue in "deep purple" on thick highly glazed bluish paper in which the watermark is scarcely visible. A peculiarity of these stamps is that either owing to the colour in which they are printed or to the paper on which they are printed the surface is friable and the stamps, especially those in deep purple on blue paper, are very easily damaged by friction or damp. The pound values are found in a full "green" on highly glazed paper tinted with a pale shade of the same colour. I have one value, the £1 10s. in a yellow green shade on paper not so highly glazed but I am doubtful whether this is a genuine shade or one due to atmospheric agencies. Mr. Preston Pearce has chronicled the £1 and £5 values on blue paper. I have not yet come across these stamps but I have no doubt of their existence and probably the other three values will also turn up in like condition. The shilling values in "purple" and the pounds in "green" had a very short life. According to the official records "It was found . . . . that the "action of the ink in cancellation obliterated the lettering to some extent and that "the effect was more marked in the case of the purple stamps than in that of the "green. As, therefore, the lettering on the shilling (purple) stamps was smaller and "consequently more easily defaced than on the pound stamps, it was decided to "transpose the colours of these two series." The stamps were not registered again in the transposed colours but a sheet of the 1/- in "dark yellow green" and of the £1 in "purple" are found in the Archives, with the note which I have already quoted appended. The date of issue is usually given as 1872, but I have the 3/- value cancelled in "1871" and have seen several other values used in January 1872, so that the date of issue must go back a year. It appears then that the "purple" shillings and "green" pounds lasted barely a year and I am inclined to think they are much rarer stamps than collectors generally appear to imagine, especially if we take into consideration the difficulty of securing satisfactory copies without a damaged surface. The "green" shillings and "purple" pounds are an intricate series for the earnest philatelist. I have spent many hours on these stamps and have endeavoured to unravel the order of issue of several marked printings, the details of which I must postpone to my next article.

(*To be continued.*)

The Revenue Stamps of Guernsey.

AT the end of October, 1903, four values of Revenue stamps were issued for the island of Guernsey to meet the requirements of the new law relating to Stamp Duties which is reproduced below. The stamps, which were chronicled in this journal in the number for last November, are all of the type illustrated and represent Messrs. Waterlow and Co's best work. It may be useful to recall that they are printed on unwatermarked paper and are perf. 13½-14, while the values and colours are as follows :—

1d., mauve
8d., green
1/3, vermilion
2/6, ultramarine

LAW RELATING TO STAMP DUTIES.

Sanctioned by an Order of His Majesty in Council dated the 10th day of August, 1903, registered on the Records of this Island on the 29th day of August, 1903.

1.—A Stamp Duty is established on all instruments specified in the annexed Schedule, which may be passed or signed after two months from the date of the registration of this present law, according to the Tariff contained in the said Schedule.

2.—On instruments signed by the Court and on instruments of which the value of the necessary stamp exceeds two shillings and sixpence sterling the stamp shall be impressed when practicable, adhesive stamps may be used for other instruments.

3.—All instruments passed or signed for the benefit of His Majesty's Government are exempted from Duty and the formality of being stamped.

4.—Societies, Companies and Individuals who desire to avoid the necessity of affixing and obliterating adhesive stamps on cheques, receipts, discharges and other similar instruments are required to deposit these forms and to pay the duty at the States Office where the stamps will be impressed.

5.—If any instrument liable to Stamp Duty be produced before the Court, or a Commissioner of the Court, or any Public Officer or functionary, without bearing the necessary stamp or insufficiently stamped, it cannot be accepted or admitted as legal proof of its contents, except in criminal proceedings. It shall, however, be permissible for the bearer of such instrument to affix thereto or to cause to be impressed thereon the necessary stamp upon payment to the Treasurer of the States of a fine of £5 sterling in addition to three times the value of the Stamp which should have been affixed thereto. Upon the stamp being affixed or impressed and the fine being paid, the instrument in question may be accepted and admitted as evidence.

6.—Any person who shall take from an instrument a stamp which has already been used with the intention of using such stamp again or of selling it or of offering it for sale for that purpose, or who shall knowingly make use of a stamp which has already been used may be produced before the Court sitting as a Police Court, and shall be liable to a fine not exceeding £50 sterling, and in default of payment, to a term of imprisonment not exceeding two months.

7.—Any person who shall counterfeit a stamp which is established by virtue of this law, or who shall knowingly make use of a counterfeit stamp, shall be guilty of felony and shall be liable to the pains and penalties imposed for forgery.

8.—It is forbidden to register and to enroll on the Public Records any document subject to stamp duty which does not bear the Stamp prescribed for by this Law, under the penalty of a fine at the discretion of the Court, which shall not exceed £10 sterling.

9.—In the event of a stamped instrument not being used, the person whom it may concern may obtain reimbursement from the Treasurer of the States of the value of the stamps attached thereto or impressed thereon, less five per centum, upon delivery of the instrument in question, provided that the request for reimbursement be made within two years from the date of the said instrument.

10.—The Person who shall sign or issue any instrument liable to stamp duty, or for whose benefit the said instrument is presented or delivered, shall be the person who shall provide and pay for the stamp.

11.—Any instrument liable to stamp duty must be stamped within two months from the date of issue.

12.—No instrument liable to stamp duty bearing a date posterior to that of the promulgation of this Law shall be received by His Majesty's Greffier for registration, nor shall it be admitted as proof of its contents unless it be stamped.

13.—The Royal Court is authorised to pass such Ordinances as it may deem necessary to put into execution the dispositions of the present Law.

14.—One half of the fines shall be awarded to His Majesty and one half to the States.

(To be continued.)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(Continued from Vol. IV, page 84.)

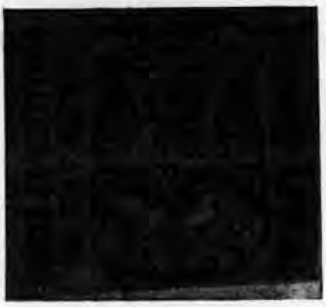
List of die nos. of the 1d., with dates of Registration.

DIES.	REGISTERED.
A 717	3. iii. '54.
A 718	"
A 719	"
A 720	3. ii. '55.
A 721	"
A 722	"
A 723	"
A 724	"
A 725	"
A 726	"
A 727	"
A 728	"
A 729	"
A 730	"
A 731	"
A 732	12. xii. '55.
A 733	"
A 734	"
A 735	"
A 736	"
A 737	"

Type 65.

1d. Newspaper, "B" dies similar to preceding but with letter "B" for die nos.

DIES.	REGISTERED.
B 1	30. vii. '55.
B 2	"
B 3	"
B 4	"
B 5	"
B 6	"
B 7	6. v. '57.
B 8	"
B 9	"
B 10	"
B 11	"
B 12	"
B 13	"
B 14	"
B 15	"
B 16	"
B 17	"
B 18	"
B 19	8. v. '57.
B 20	"
B 21	"
B 22	"
B 23	5. vii. '60.
B 24	"
B 25	"
B 26	"
B 27	"
B 28	"
B 29	24. vi. '63.
B 30	"
B 31	"
B 32	"
B 33	"
B 34	"
B 35	11. v. '67.
B 36	"
B 37	"
B 38	"
B 39	"
B 40	"



Type 66.

1d. Newspaper, "M" dies (for Manchester).

DIES.	REGISTERED.
M 1	28. iv. '58.
M 2	"
M 3	"
M 4	"
M 5	"
M 6	21. v. '58.
M 7	"
M 8	8. v. '60.
M 9	"
M 10	"
M 11	4. vi. '61.
M 12	"
M 13	"
M 14	"
M 15	28. ii. '62.
M 16	"
M 17	"
M 18	7. xi. '62.
M 19	"
M 20	"
M 21	21. v. '63.
M 22	"
M 23	"
M 24	"

(To be continued.)

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EDITORIAL.

Swazieland Fiscals.

THE Swazieland fiscals described by Mr. Kay in our October number have aroused the attention of several fiscal collectors but they do not seem to have inspired confidence in all quarters. The sudden appearance of a number of labels of primitive design and exceedingly crude execution after the lapse of ten years or so is not so much against their authenticity as if they had been postage stamps, for fiscal collectors have often to wait for documents to mature before the stamps are available for their collections. Nevertheless it is well to be cautious and as we have been favoured by some correspondence which raises points for and against these stamps we think we cannot do better than present these to our readers in the hope that further evidence will be forthcoming to settle their status definitely. A South African collector writes "during the last ten years and even "longer, very many legal documents executed "and passed in Swazieland have been examined "by me and since the receipt of the October "number of your journal, I have examined "Deeds of Transfer (i.e. Conveyance of Land, "etc.) executed at the office of the Resident "Adviser and Agent at Embekelweni bearing "date August 1891, November 1892, December "1893 and December 1894 etc., that is to say "over a period covering almost the whole "period of issue of the Fiscals, yet not a single "one of these deeds or any others which I have "seen bear either the stamps now chronicled "or any other stamps. The deeds I have "examined are absolutely genuine and com-"plete without doubt or question, they being "current titles and many of the deeds being "executed by Attorneys-at-Law (i.e. Solicitors) "practicing at Bremersdorp. The Deeds of "Transfer were executed and signed before "Mr. Wm. C. Penfold who signed for "Mr. "Theophilus Shepstone; Resident Adviser." Furthermore the values 4/- 6/- and 7/- are said to be most unusual values for legal purposes in that quarter of the globe and we have no official Proclamation or other document issued by the Swazieland Government Committee notifying the issue of the stamps and setting forth the Schedule containing the tariff. On the other hand it is stated that there were two methods of collecting revenue in Swazieland. The real revenue of the country especially the costs of transfers of landed property was collected by the Agent and Adviser Theophilus Shepstone (W. C. Penfold being his Secretary) in cash, no stamps being used. In 1890 when the Swazieland Government Committee was appointed, a High Court and a Magistrates Court (Landrost) were established by them. The High Court went through all grants and concessions, about 500 in number, given by the late King Umbandine to white people and mostly confirmed them. All the costs of these confirmations as well as all the documents in Court, viz. the original grants, declarations, translations, &c. had to bear a revenue stamp after a fixed tariff and for this purpose the Revenue stamps in question were made. This as well as the fees from the lower court (Landrost) formed the source of the revenue of the Swazieland Government Committee. Hence no stamps would be found on Transfers. Apparently the postage stamps of Swazieland were used for a time when the Swazieland Government Committee was first appointed but as the Revenue raised by the use of these went to the Transvaal they were soon given up. Here, then, we have some of the pros and cons. We shall be glad to hear more on the subject and will some South African collector favour us with a copy of the High Court tariff of Swazieland during the period in question.

* * * * *

S. Nigeria Postal Revenue.

Postage stamp collectors will be interested in the following extract from the *Annual Colonial Reports, No. 405. Southern Nigeria—Report for 1902.* 'It will be noticed . . . . that the revenue "advanced from £1931 in 1900 to "£3577 in the succeeding year, "and to £4846 in 1902. The in-"crease mentioned is due to the "larger amounts received under "Gross Receipts from Letters, Post Cards, "Newspapers. Books and Parcels" under "which head of the Postal Revenue is included "the sales to collectors of stamps. The know-"ledge that the Victorian stamps would soon "cease to be sold by the Post Office naturally "increased the purchases made by stamp "collectors, and the amount of purchases of "stamps therefore during 1901 and 1902 is "probably in excess of the amount which can "be relied upon in future years; the stamp "sales to dealers amounted to £1816 in 1901, "and £2819 in 1902. . . . . If the purchases "by stamp collectors are eliminated from the "Postal Revenue of 1901 and 1902, it will be "found that the revenue shows an increase of "£115. . . . . The increase of £115 men-"tioned, would of course have been insufficient "to convert the deficit into a profit, but if the "sales to collectors continue at a greatly re-"duced rate, say at the rate of £300 a year "only, in future years, the Postal Department "will pay its way."

THE FISCAL PHILATELIC SOCIETY.

MEETING held Thursday, Jan. 7th, 1904 Present Mr. Schwabacher (chair)—Messrs, Fulcher, Köhler, Marsh, Morley, Thompson, Thomson, and Kay.

Messrs. L. Greenburg, H. P. Harris, W. E. Long, and H. B. Phillips, were duly elected members.

The resignation of M. E. S. Auscher was accepted with regret.

The fiscals of Peru (Tobaco) and Marine Policy stamps of Great Britain were discussed and catalogued.

Received for library:— "Filatelia" (Aug and Sep.), "Sterling Monthly" (Nov.), "Revista" S. F. Argentina (Nov.),

The Continental Exchange packet will in future be made up in London and then circulated among foreign members only. Continental members wishing to receive packets should also communicate with the Secretary.

Rules monthly catalogue lists, and any information respecting the Society can be had from Hon. Sec.,

A. B. Kay, 2, Haarlem Mansions,
West Kensington, London, W.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 6.*)

Type 1c

Type 3

THE HIGHLAND RAILWAY—*continued.*

THE perforation of this company's stamps has been very consistent. As far as I can see, all the early issues were perf. 12½. About 1885 the 12 gauge was brought into use, and 15 years later this was replaced by an 11 one. Detailed description of the subjoined varieties is not necessary, as they all fall under the 3 main types, and are very easily distinguishable.

Highland Railway.

Issue 1. 1864. Type 1A, p. 12½. ¼d., black on fawn, ½d., red, 1½d., black on green, 3d., black on rose, 4½d., 6d., black on lilac.

Issue 2. 1874. Type 1B, p. 12½. ½d., red, 1½d., black on green, black on pale blue.

NOTE. A variety of the ½d., is known with no line under "Open at both ends."

Issue 3. 1885? Type 1C, p. 12. Black on white. ¼d., ½d., 1d., 2d., 3d., 5d., 7d., 9d.

1900. p. 11. ½d., 1d., 2d., 3d., 5d., 7d., 1/-.

The shilling is from a redrawn die, with a double lined border.

Highland Railway, between Perth and Inverness.

1867. Type 1A, p. 12½. 1½d., black on white, 3d., black on yellow, 4½d., black on blue, 6d., black on fawn, 9d., black on grey.

Highland Railway, twixt Perth, Keith, and Bonbridge.

1874. Type 1B, p. 12½. Black on white. ¼d., ½d., 1d., 2d., 3d., 4d., 5d., 6d., 7d., 8d., 9d., 10d., 11d., 1/-.

1875. Type 1C, p. 12½. Black on white. ½d., 1d., 2d., 3d.

Highland Railway, twixt Perth, Keith, Strome, and Bonbridge.

Type 1C, p. 11. Black on white, ¼d.

Highland Railway, West of Dingwall.

1874. Type 1B, p. 12½. Black on rose. ¼d., ½d., 1d., 2d., 3d., 4d., 5d., 6d., 7d., 8d., 9d., 10d., 1/-.

1875. Type 1C, p. 12½. Black on rose. ¼d., ½d.

Highland Railway, Thurso and Stromness.

1874. Type 1C, p. 12½. Black on blue. ¼d., ½d., 1d., 2d., 3d., 4d., 5d., 6d.

Highland Railway, Wick and Lybster Joint.

1900. Type 1D, p. 11. Black on orange. ½d., ¾d., 1d., 1½d., 2d., 4d., 6½d., 9d.

Highland Railway, Golspie and Helmsdale.

1874. Type 2B, black on fawn. ¼d., ½d., 1d., 2d., 3d., 4d., 5d., 6d.

1875. Type 2C, black and fawn. ¼d., ½d.

Highland Railway, Bonar Bridge and Golspie.

1874. Type 2B, p. 12½. Black on green. ¼d., ½d., 1d., 2d., 3d., 4d., 5d., 6d., 7d., 8d., 10d., 11d., 1/-.

1874. Type 2C, p. 12½. Black on green. ¼d., ½d., 1d.

Highland Railway, Helmsdale, Thurso, and Wick.

1874. Type 2C, p. 12½. Black on yellow. ¼d., ½d., 1d., 2d., 3d., 4d.

Highland and Sutherland.

1874. Type 3, p. 12½. Black on yellow. ½d., 1½d., 2½d., 4d., 6d., 8½d.

(*To be continued.*)

TELEGRAPH CHRONICLE.

Costa Rica. Mr. Morley has the following postage stamps of 1892 surcharged "Telegrafo" in violet block caps.

5 cent., purple.
10 ,, green.

Ecuador. *1892.* Herr Kalckhoff informs us that he has the 5c., yellow, *with double surcharge.*

Great Britain. A 1/-, Telegraph form was catalogued in error last month. It should have been

6d., mauve, Die 1.

Nicaragua. Herr Kalckhoff submits the 4c., deep olive, Official Postage stamp of 1900, surcharged "Telegrafos— 10 cvos." in two lines in black. Perf. 12.

10c. on 4c., deep olive.

Porto Rico. Mr. A. E. Lawrence submits a number of Municipal Telegraph stamps, all of Type 319 of our publisher's Catalogue. Perf. 12.

Bayamon. 3c., red on yellow.
21c., ,, on rose.
Guayanilla. 3c., chocolate on yellow.
Manati. 2c., red on slate
3c., ,, on yellow
21c., ,, on salmon
30c., ,, on orange
42c., ,, on greenish
San Sebastian. 3c., red on yellow

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Brazil. We continue the addenda unavoidably held over from last month.

STATES.

Dr. Manoel Ramos reminds us that we must no longer term the "States" of Brazil "Provinces." The following additions and corrections must be made :—

Alagoas. The order of the issues in the Supplement Catalogue is incorrect. They must be re-arranged as follows :—

27th March, 1893. Nos. 19 27. Type 298.
14th June, 1894. Nos. 1-18. Types 295-7 (all one issue).
1898 and 1900 as in the Catalogue.

Ceara. Type 308 10$, pink and red
1897. No. 10a. 100 rose, surcharge black.
Date ? No. 16a. 2$, brown-red on red.

Espirito Santo. Type 313.
No. 4a, 400 reis, orange and red
No. 5a, 2000 ,, brown and red
No. 5b, 5000 ,, green and red

Goyaz. Type 314.
No. 4a, 400 reis, orange and red
No. 4b, 1000 ,, ochre and red
No. 4c, 2000 ,, pale brown and red
No. 4d, 5000 ,, green and red

Maranhao. Type 315.
No. 6a, 5000 reis, green and red
No. 6b, 10000 ,, rose and red
Same type, but "*Taxa de expediente*" within circular band.
1000 reis, buff and red

Minas Geraes. *Secretaria das Finanças.* Type 317. In new colours (Mr. A. M. South)
1000 reis, slate-green
2000 ,, rose

Parahyba. *Barreiras.*
No. 9 For "*orange*" read "*red*"
No. 9a, 20,000 reis, rose
20,000 ,, orange
50,000 ,, red

Paramaribo. The stamp catalogued does not exist.

Parana. Type 329. No 2a. 400 reis, green and red.
Type 329. No. 2b. 500 reis, green and red.
Type 330. No. 5a. 1000 reis, ochre and black.
Type 330. No. 5b. 2000 reis, ochre and black.
Type 330. No. 5c. 5000 reis, ochre and black.
Type 330. No. 5d. 10000 reis, ochre and black.

Piauhy. Type 335. 10$, rose and red.

Rio de Janeiro. Type 336. 5000 reis, green
Emolumentos Judicaes. No. 10a. 2000 reis, orange.
Taxa de Expediente. Type 339. but with Imperial Crown in centre and "PROVINCIA DO RIO DE JANEIRO" below.
1000 reis, pale blue.

Rio Grande do Sul. Type 341. No. 8a 50$, red-brown and red.

Sergipe. Type 345. 5000 reis, lilac-brown.

MUNICIPALITIES.

Nova Friburgo. Type 349. No 1 should be "*green*" not "*blue*"
Add No 2. 1000 reis, rose
No 3. 2000 ,, violet

San Francisco de Paulo. (*State of Rio de Janeiro*). Globe in centre. Around it is the inscription "Republica des Estados Unidos do Brazil" above: "Camara Municipal S. Francisco" in 3 lines, below : "de Paula—Estado do Rio" and value in 3 lines. Perf., vertically only, 12
300 reis, blue
1000 ,, green
2000 ,, red

Guarara. (*State of Minas Geraes*). Dove in centre, with inscription in circle "Espirito Santo do Guarara" Perf. 12.
200 reis, violet
2000 ,, red

India. *Small Cause Court, Calcutta.* Mr. W. Corfield has kindly submitted to us a whole crowd of newly discovered provisionals and has notified a few other varieties which he possesses. There appear to be several varieties of these surcharges and we give as accurately as we can the height of the surcharge in mm. (first of "S.C. COURT" and secondly of "CALCUTTA") but, on the Foreign Bill stamps especially, they are very difficult to measure as the ink has a tendency to spread beyond the limits of the letters. The dates of cancellation are given where possible. (1) "Foreign Bill" stamps surcharged "S.C.COURT.—CALCUTTA" in black Roman caps. in two lines at the top over the words "FOREIGN BILL"

4r., purple, 3mm. and 2½mm. 17/8/69
6r., ,, 2½mm and 2mm 2/6/71

The surcharge on the 4r. is in thinner caps. and occupies less space horizontally than that on the 6r. The 6r. is slightly bleuté while the 4r. is on white glazed paper.

(2) "Foreign Bill" stamps surcharged "S.C. COURT." at top and "CALCUTTA" below, the former covering the word "FOREIGN" the latter the word "BILL"

(a) On bleuté glazed paper
4as., purple, 3mm and 2mm. 26/4/70
4as., ,, 2½mm. and 2mm. 21/4/70
2r., ,, 3mm and 2½mm. 2/3/70
2r., ,, 2½mm. and 2mm. 10/9/69

(b) On white glazed paper
2as., purple, 3mm. and 3mm. 5/4/71
2as., ,, 3mm. and 2½mm. 24/3/70
1r., ,, 3mm. and 2½mm 22/9/69

(3) "Foreign Bill" stamps surcharged as last, but with value altered by additional surcharge
(1) "SEVEN" horizontally on the word "TWELVE" (black sur).
7r. on 12r., purple, 3mm. and 2mm 21/4/70
(2) "SEVEN" in a curve on the word "TWELVE"
7r. on 12r., purple, (sur. black) 3mm and 3mm. 15/9/69
7r. on 12r., purple (sur blue)
7r. ,, 12r., ,, (,, red)
7r. ,, 12r., ,, (sur. twice in black and once in red)

(3) "NINE" horizontally on "EIGHTEEN" (black sur.)
9r on 18r., purple 2½mm and 2½mm. 1/4/70

(4) "Foreign Bill" stamps surcharged in a curve, letters of "S.C.COURT-CALCUTTA" all 3mms. high. The second stamp is further surcharged "NINE" with a star before and after this word, on the word "EIGHTEEN."
2r., purple. 14/11/73
9r., on 18r., purple 23/6/73

(5) "Special Papers" stamps surcharged "S.C.COURT-CALCUTTA."
(1) Reading upwards at sides
30r., lilac on bleuté. 3mm and 3mm. 25/5/69
50r., ,, ,, ,, 2½mm and 2mm.
5r., lilac (1868 issue) 3mm and 2mm. 26/4/71
(2) Reading downwards at sides
9r., grey-green 2½mm. and 2½mm. 26/9/72
10r., rose 2½mm and 2½mm 14/11/73
20r., bistre 3mm. and 3mm. 26/4/71
20r., bistre 3mm. and 2½mm. 21/9/70
30r., orange 3mm. and 2mm 12/7/71
50r., grey 3½mm. and 2mm. 16/9/70
50r., grey 3mm. and 2mm. 22/4/70
Error of surcharge "C.S.COURT" for "S.C. COURT."
20r., bistre

(6) "Receipt" stamp surcharged "COURT OF S CAUSES—HALF ANNA" and ditto "ONE ANNA" in a double circle. Perf. 15½ x 15.
½a. on 1a., lilac on tinted 29/4/70
1a. ,, 1a., ,, ,, 15/6/69

(7) "Revenue" stamp surcharged "S.C.COURT-CALCUTTA" letters 2½mm high in two llnes at the top of the stamp. Perf. 15½ x 15.
1a., lilac on tinted 7/11/73

Mr. Corfield also sends us the provisional foreshadowed in the November no. viz; the Special Adhesive surcharged "SMALL CAUSE COURT CALCUTTA." The Special Adhesive is of similar design and colour to the current shilling values King's head unappropriated dies in use in this country and bears the words "SPECIAL ADHESIVE" in brown block letters on the label below. The wmk. is very indistinct but appears to consist of the letters "R" and "I" in script, with a star between. Perf. 14. The stamp is overprinted, as described in November, in black.

We are further indebted to Mr. Corfield for a list of the Calcutta Small Cause Court Fee Stamps now on sale (Jan. '04). The list appears to contain some varieties not yet known to collectors.

¼a. on	1r.	Foreign Bill
½a. ,,	1a.	Receipt
1a. ,,	1a.	,,
2as ,,	2as.	Special Adhesive
4as. ,,	4as.	Special Papers
8as. ,,	8as.,	,,
1r. on	1r	Foreign Bill
2r. ,,	2r.	,,
3r. ,,	8r.	,,
4r. ,,	4r.	,,
5r. ,,	5r.	Special Papers
6r. ,,	6r.	Foreign Bill
7r. ,,	7r.	Special Papers
8r. ,,	8r.	Foreign Bill
9r. ,,	9r.	Special Papers
10r. ,,	12r.	Foreign Bill
20r. ,,	24r.	,,
30r. ,,	30r.	Special Papers
50r. ,,	50r.	,,

At the last moment we have received a further communication from Mr. Corfield announcing more new discoveries which we are compelled to hold over till next month.

Peru. Mr. A. E. Lawrence submits some varieties which do not appear in the lists recently issued by the Fiscal Philatelic Society.

1876-77. 1 sol, orange. *Perf. 14.*
1878-79. 1 sol, lilac rose. *Perf. 14 x 12½.*
1883-84. Surcharged "BIENIO 1883 Y 1884" in an oval. Perf. 14 x 12½.
1 sol, orange, 1876-77 (sur. red)
1889-90. Surcharged "HABILITADO PARA 1889 Y 1890" in a rect. in blue. *Thin type* of surcharge.
10c., claret.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. V. MARCH, 1904. No. 3.

Casual Notes on Divers Fiscal Stamps.

(*Awarded the Petersen Prize offered to Members of the American Fiscal Society.*)

By R. R. Thiele.

It is small wonder that fiscal stamps are gaining in popularity among collectors for the field is full of fascination. A large and well ordered collection of revenue stamps seldom fails to interest even the rankest Philistine for whom postage stamps often have little charm : the large size, elaborate engraving rich colors and high face values of so many fiscals usually attract attention. Likewise is the collector well repaid in their collection, for this field is still full of surprises and no end of discoveries remain to be made.

These notes chronicle no discoveries, but merely draw your attention to certain points in my foreign revenues which may perhaps serve to interest you, dear reader, in their collection.

Take the matter of languages. Postage stamp collectors have of course, the quadrilingual stamps of Eastern Roumelia under Turkish government ; then there are also the bilingual stamps of Belgium : certain issues of Switzerland, of Finland, of Turkey, of Persia, of Egypt, and others too numerous to mention here. But the fiscalist can also produce multilingual stamps, though less numerously, as most revenues serve only within the country of their issue and thus have less occasion for foreign inscriptions. The stamps of Bosnia and the Herzegovina are an example. The postage stamps bear no inscription whatever, so as not to offend the susceptibilities of any one of the many races mixed up in this interesting corner of the globe : the fiscals evade the difficulty by the opposite expedient of putting on the stamps as many different inscriptions as

Type 1

Type 2

Type 3

Type 4

their size will permit. The two issues of 1879 (Type 1) bear only two inscriptions, one in Bosnian and one in Turkish. The issue of 1886 (Type 2) bears three of them : one in Bosnian. one in Turkish, and one in Servian. Surely that ought to be sufficient. The idea ought to be adopted for the revenue stamps of Austria proper : it might tend to assuage the conflict of languages raging there. By the way, the 1879 issues of Bosnia plainly show a desire to imitate the design of the Turkish revenue stamps which had been current there before its occupation by the Austrians after the Berlin Congress : compare them with the 1875 and 1879 issues of Turkish fiscals (Type 3). The later issues of Turkey are nearly all bilingual like the postage stamps : French is the other language here also. These later designs seem to have been drawn by the same artist who designed the two last issues of postage stamps for Turkey : they show the same excessive arabesque ornamentation with very small inscriptions and figures of value. Another bilingual country is Finland. The 1866 and 1883 issues show both Finnish and Swedish inscriptions, but no Russian whatever. I presume that Russian oppression has now changed all that, and foisted Russian fiscals on unhappy Finland the same as it has done for its postage stamps. The same change as has come over the postage stamps of Belgium in late years is also apparent on its revenue stamps. The older issues are worded entirely in French : but with the gradual gain in preponderance of Flemish it has made its appearance on the fiscal stamps of late years also. On the poster stamps (Affiches) the change was made in 1886 : on the bill-stamps in 1891. Bilingual inscriptions are also found on some of the Swiss Cantonal fiscals—Biel (or Bienne) in the French part of Bern comes to my mind at this writing—and on various Eastern issues like those of Siam, some of the Indian Feudatory States, and some Persian stamps, also the Egyptian Salt Tax stamps. No doubt there are others which I do not remember just now.

It is of special interest to the collector in looking over his stamps to trace the same design in various adaptations from one country to the other. Thus the Servian fiscals of 1891 (arms in circle, figure in value in large tablet below—Type 4) are almost an exact copy of the French "Quittances, Réçus et Décharges" issue of 1881, except that the French head of liberty has been replaced by the Servian double-headed eagle. Similarly the Belgian "Affiches" fiscals of 1876 and 1886 are fairly close copies of the French "Dimension" stamps of 1872, while this in turn is merely an adaptation of the French newspaper stamps, familiar to all collectors. Other French types have been imitated elsewhere. Thus the French "Effets de Commerce" issues of 1864 (Napoleon) and 1872 (star) have been quite closely imitated in the "Statistische Gebuehr stamps" of the German Empire of 1880 (except for the large figure in the centre) and in the Portuguese "IMPOSTO do SELLO" issue of 1868 (here the head is replaced by the arms.) The "Plakzegel" issues of the Netherlands, issues 1870 to 1883, are another adaptation of this design, also with arms replacing the head. The French issue of 1874 with inscription "Enregt. Timbre Domes" and group (Commerce and Abundance) at the top has also found imitators. One is the fiscal set of Monaco issued in 1888 : the arms of the principality with supporters replace the allegorical group. By the way, the two monks as supporters and the motto *Deo juvante* (By the aid of God) strike one rather oddly when one remembers that Monaco lives almost entirely on the revenue derived from the gambling-den at Monte Carlo. Another imitation, though less plainly so, is found in the Swedish fiscals of 1882 : the arms here also take the place of the group. The excessively plain "Effets de Commerce" issue of Belgium dating from 1857 forms the basis of a number of imitations, more or less close. One, somewhat more elaborate than the original, is the issue of Luxemburg in 1867. Then the same idea was utilized by a number of Swiss cantons for their fiscals : they all bear a certain family resemblance. Two such are the "Actes Administratifs" and "Effets de Commerce" issues of Valais (or Wallis), dating from 1875 and 1870 respectively. Another is the 1879 issue of Luzerne, still another the 1865 issue for the various "Bureaux d' Enregis-

trement" of the canton of Fribourg (or Freiburg), and still another the 1865 issue of Geneva. Several Swiss cantonal fiscals are embossed and in their get-up remind one strongly of the postage set of Switzerland. These postage stamps were first printed at Muenchen (Bavaria) by the same establishment then printing the stamps of Bavaria : it is possible that these fiscals came from the same firm. One such is the 1862 "Timbre de Commerce" set of Fribourg : another the Genevan fiscals of 1860 : another the 1855 issue of Ticino (or Tessin), and still another the 1864 "Effets de Commerce" set of Vaud (or Waadt). The canton of Basel-Stadt in its 1884 issue for "Obligationen & Actien-stempel" has also borrowed the design, but this time from the familiar German "Wechselstempel" of 1882 (arms in left upper corner).

Type 5

Type 6

Type 7

The long Foreign Bill stamps of Great Britain have several counterparts in the fiscals of other countries. The long "Imposto do Sello" set of Portugal issued in 1864 (Type 5) and the Italian "Marca da Bollo" set of the same year (Type 6) are both not exactly copies of the British Bill stamps, (Type 7) but still show an unmistakable family likeness, which is not surprising considering that they were all made by the same firm, De la Rue & Co. of London. This same family likeness is traceable through all the fiscals coming from this firm, including those of India, Cape of Good Hope and other colonies, as well as other fiscals of Italy.

Other Italian fiscals, e.g. the long stamps of 1863 with head of Victor Emanuel, the smaller stamps of the same year also bearing the King's head, and the Sardinian "Passaporto" set of 1858, show by their embossing and general execution that they came from the establishment of Signor Mattraire who printed the Sardinian and early Italian postage stamps.

Type 8

Type 9

Type 10

The control stamps issued by the Spanish Sociedad del Timbre in 1875 and 1878 show by their splendid line engraving that they came from the workshops of the American Bank Note Co. of New York. Outside of these, Spanish fiscals are in a class by themselves, resembling no others under the sun. The labels figuring as Spanish fiscals from 1877 to the present year should properly be placed in poster collections.

Another case of family resemblance is found between the fiscals of Bulgaria and those of Russia : compare for instance the Bulgarian sets of 1879 (Type 8) and 1889 (Type 9) with the Russian fiscals of 1875 (Type 10). The resemblance here

also is explained by the fact that all of these come from the same establishment, the Russian Government printing office. This establishment also printed the Bulgarian postage stamps at that period, and these show the same resemblance to the Russian postage stamps.

The work of this establishment, by the way, is simply superb and the Russian fiscals, e.g. the large tobacco stamps of 1871, are amongst the most gorgeous of our collections : the pages devoted to them in the albums are sure to attract the eye of even a non-collector.

These few casual observations draw attention only to some peculiarities of design in revenue stamps. Much more might be written on the same subject and still more on the absorbing subject of the taxes represented by them and the historical interest possessed by many of them : I hope to take up these subjects at a later opportunity. Meanwhile I hope that these few notes may serve to call the attention of such readers as do not yet collect fiscals, to the charms of this branch of philately.

The Two Dies of the First issue of New Zealand Stamp Duty.

Die 1

Die 2

THE accompanying illustrations of the right upper corners of two Stamp Duty stamps show clearly the distinguishing features of the two dies. As collectors are aware Die 1 has a large number of fine vertical lines within the ornamented label with trilobed ends on which the value is overprinted and also a well defined dot in the angle formed between the upper lobe and the doubled lined frame of the stamp. In Die 2 the internal lines are fewer and thicker while the aforementioned dot is absent.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 12.*)

List of die nos. of the 1d., with dates of Registration.

DIES.	REGISTERED.	DIES.	REGISTERED.
M 25	13. i. '64.	M 40	28. xi. '66.
M 26	,,	M 41	,,
M 27	,,	M 42	27. vi. '67.
M 28	5. xi. '64.	M 43	,,
M 29	,,	M 44	,,
M 30	,,	M 45	19. vi. '68.
M 31	15. vi. '65.	M 46	,,
M 32	,,	M 47	,,
M 33	,,	M 48	7. vii. '69.
M 34	,,	M 49	,,
M 35	3. iii. '66.	M 50	,,
M 36	,,		
M 37	,,		
M 38	28. xi. '66.		
M 39	,,		

Type 67.

1d. Newspaper, "S" dies (for Edinburgh).

Type 67

DIES.	REGISTERED.
S 1	5. i. '58.

(*To be continued.*)

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EDITORIAL.

U.S. Philippine Revenues.

IN the August and September numbers of last year of the *American Journal of Philately* an exceedingly valuable contribution to Fiscal philately appeared from the pen of Dr. J. C. Perry on the "Revenue stamps of the Philippine Islands since American Occupation." Dr. Perry has had the advantage of access to the official records and is able, in most cases, to give exact dates of issue and quantities of the stamps printed, so that, together with Mr Preston Pearce's able contributions to our own pages, we are in a fair way of arriving at a satisfactory classification of these stamps though many knotty points of detail will still remain for the energetic collector to solve. We had intended to have referred to this matter much earlier but partly from the fact of other matters requiring our attention and partly owing to the complexity of the subject we have deferred doing so until we could devote some study to the subject so as to endeavour to lay before our readers as clear an outline as possible of our present knowledge of these interesting stamps.

The American forces occupied Manila on the 13th August, 1898, but the Customs and Internal Revenue Departments were not taken over by the American Officials until seven days later, 20th August, 1898, so that the first issue of fiscal stamps under the new regime commenced on the latter date. The revenue laws of the Spanish Government, with certain modifications, were continued in force and three general classes of stamps were issued, (1.) Stamps for receipts and accounts, used on bills, receipts, &c. (2.) "Sello" stamps on papers issued by the Custom House as permits, entry of vessels, clearance of vessels, manifests, Chinese certificates and on such papers as licences, contracts, deeds, insurance policies, &c., the value depending upon the amount involved in the transaction. (3.) "Giro" or draft stamps used on bank cheques and foreign exchange. Owing to the immediate necessity for stamps the Spanish issues of all three denominations found in stock were made available by being initialled by the Officers in charge of the Inland Revenue Department. Stamps of new designs, however, began to be available in January 1899, though the initialled stamps were in use until all the stocks were exhausted, no remainders being left. Three sets of initials are to be found on these stamps viz.: "C.H.S." (Charles H. Sleeper), "C.S.H." (C. S. Haughwout) and "C.F.M." (C. F. Mudgett.) In 1902 the duty on Custom House documents was required to be paid by stamps specially created for "CUSTOMS," the "Sello" stamps being no longer available for this class of documents. We may now briefly pass in review the stamps issued under the foregoing heads. Firstly, the *Receipt* stamps. Mr. Preston Pearce was the first to announce the discovery of specimens of the Spanish Timbre Movil set surcharged with initials in red ink. Dr. Perry confirms the existence of all four values thus treated as well as the "split" stamp mentioned by Mr. Pearce but states that the 1c and 2c. are extremely rare. The "split" stamp may be found cut horizontally as well as vertically and was used in conjunction with two 10c. stamps in order to make up the amount of 25 c.d.p. on Custom House permits.

We shall continue our analysis next month.

* * * * *

Fiscal Displays.

We must find room this month to notice two fiscal displays which have recently been provided by the energetic President of the Fiscal Philatelic Society for the delectation of the members of the I.P.U. and the Junior Philatelic Society. At the former Society Mr. Schwabacher read some very interesting notes showing how history is recorded on the Fiscal issues of certain countries while the display before the latter country was intended to introduce this branch of collecting to the Junior members of the philatelic world. We are informed that both displays were cordially received. The stamps shown included the fiscals of Alsace, Crete, Peru and the Philippine Islands.

* * * * *

A new Annual.

We have received "The Stamp Collectors' Annual, 1904" Edited by P. C. Bishop and published by Messrs C. Nissen and Co. It is easy no doubt to suggest many subjects which might have been dealt with in such a publication but at any rate we are provided with a large amount of reading matter for the 1/- which the volume costs. "Forgeries at Brighton," "The Present Position of Revenue Stamp Collecting" (By Mr. Preston Pearce) "The Government Stamp Prosecution" "The Stamps of Great Britain" (with a guide to values) "Through Philatelic London" (with portraits of the leading dealers) are some of the chief articles. It is proposed to make this "Annual" a permanent addition to our philatelic periodical literature. We wish it success. Might we suggest that in the next issue advertisements be not inserted throughout the reading matter.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 14.*)

THE HIGHLAND RAILWAY—*continued.*

Highland, Dingwall, and Skye.

1874. Type 3, p. 12½. Black on orange. ½d., 1½d., 2½d., 4d., 6d., 8½d.

Highland, Sutherland, and Duke of Sutherland's.

1874. Type 3, p. 12½. Black on blue. ¾d., 2d., 3d., 5d., 7½d., 10½d.

Highland, Suth : and Duke of Suth : and Suth : and Caithness.

1877. Type 3, p. 12½. Black on green. ½d., 2d., 3¾d., 6d., 9d., 1/-.

Highland, Suth : and D. of S., and Suth : and Caithness Ry., and Highland Coy's Steamer to Stromness.

1877. Type 3, p. 12½. Black on white. ½d., 3d., 4½d., 7d., 10½d., 1/2.

Inverness and Perth, and Inverness and Aberdeen Junction.

1865. Type 1A, p. 12½. ½d., red, 2½d., 4½d., black on orange brown, 6½d., black on grey.

Invergarry and Fort Augustus.

1902. ? Type 1D, p. 11. Black on white. ¼d., ½d., 1d., 2d., 3d., 5d., 7d.

Dornoch Light Railway

1902. ? Type 1C, p. 11. Black on yellow. 0½d., 0½d., 0¾d., 01d., 01½d., 02d.

Wick and Lybster.

1902. ? Type 1D, p. 11. Black on bluish green. ¼d., ½d., 1d., 2d., 3d., 5d., 7d.

NORTH OF SCOTLAND AND ORKNEY AND SHETLAND STEAM NAVIGATION COMPANY

This is a favourable opportunity for chronicling these stamps, although they are a different type, and I believe are not connected with the Highland series. They are 41 x 33 mm. in size, the design being merely printed title and conditions and bear a red surcharge "For Pentland Firth only." In the early printings, this is vertical ; in current ones, diagonal ; a new type has already been introduced for the lower values, the ornament outside each corner of the outline being now foliate, instead of rectilinear. All are perf. 11.

Issue I. 1902. Surcharge vertical. ½d. black on green, 1d. black on rose, 2d. black on grey, 3d. black on greenish blue, 5d. black on yellow, 7d. black on white, 9d. black on pale rose.

Issue II. 1903. Diagonal surcharge ; same colours ; ½d., 1d., 2d., 3d., 5d., 7d

Issue III 1903. Design redrawn, with foliate ornaments at corners, ½d., 1d.

Before leaving these Scottish parcel stamps, I append the regulations governing their issue, as they are of more than passing interest.

1. That the Railway Company shall not be responsible for delay, damage, or loss in the conveyance of said Parcels.
2. That the carriage of each Parcel shall be prepaid (on the postage principle) by a Label affixed to it representing the charge for carriage.
3. That the Labels shall only be available for Parcels requiring to be conveyed between the Stations stated above.
4. That Labels used contrary to the terms hereof, or insufficient to pay the carriage of the Parcels to which they may be affixed, shall be forfeited and cancelled, and the full ordinary rate of carriage charged.
5. That no receipt shall be required from the Company for Label prepaid Parcels.
6. That the carriage of Parcels, as aforesaid, shall be prepaid as follows—by affixing the aforesaid Labels thereto
7. That all Parcels intended to be conveyed, as aforesaid, shall be delivered at the Booking Office of the Railway Company 15 minutes before the departure of the Trains for which they are so intended ; and to be called for by Consignees at the respective Stations.
8. That in the event of the present system of Label prepaid Parcel Conveyance being discontinued by the Railway Company, the value, at the rates above mentioned, of any of the said Labels which may remain unused in your possession, shall be paid to you on delivering up said unused Labels, and this agreement be at an end.

The last paragraph is especially noteworthy. If a great Railway Company, which issues stamps, at a loss, solely to meet the convenience of its customers, can so far consult their interests, despite a thousand other worries, as to make good the value of its stamps when obsolete, surely it is not too much to expect that some of our Colonial Governments, which run their postal departments as a huge money making machine, and turn out commemorative or surcharged issues whenever money is wanted, in hopes that the "gullish herd" of stamp collectors will disburse a few more pennies on the rubbish, should take back their paper progeny at face rate when it becomes otherwise worthless or not required ; but from recent articles in the philatelic press, it would appear that this is the last thing they will think of doing, and that the public, having once bought their stamps, are not allowed to return them to the Post Office except at a pecuniary loss to themselves.

(*To be continued.*)

THE FISCAL PHILATELIC SOCIETY.

MEETING held February 4th, 1904. Present—Mr. Schwabacher (chair). Messrs. Fulcher, Marsh, Morley, Thompson, Thomson, South, and Kay.

A vote of thanks was accorded to W. Corfield for his notes of new varieties of Small Cause Court, Calcutta, fiscals.

Mr. Schwabacher showed a Gold Coast Judicial, £1 Queen's head, and the $2 grey and $5 green, Maranhao (Brazil). A forgery of a $1.50 Hong Kong fiscal was submitted by G. W. Pepper, and A. B. Kay showed a 50c. blue and black, 2nd. issue, U.S.A., pin perf. 11, with good margins.

The English Municipal stamps were discussed and catalogued.

The list of Colonial Revenues is now ready for the press, and any members having additions or corrections to the issued MS. lists, should send same to the Secretary without delay.

The Home Exchange packet for February amounted to £78, and the contribution to the Continental Section to nearly 1200 francs nett. Sheets for circulation should be sent in before the end of the month.

M. G. Gilbert remains Continental Secretary.

Applications for rules, and information respecting the Society should be addressed to the Hon. Secretary,

A. B. Kay, 2, Haarlem Mansions,
West Kensington, London, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

British Somaliland. We illustrate the provisional chronicled last November.

Ceylon. *Judicial.* Mr. O. Marsh has shown us a new Stamp Duty label with King's head surcharged "JUDICIAL" (15 x 3 mm.). in red block caps. Wmk. Crown C A. (wide) Perf. 14. We presume the stamp exists also without overprint.

5c., lilac and red.

Colombia. The recent fiscal issues of this country are very complex, probably due to political troubles. There appear to be several issues per year, all poorly executed and apparently of a provisional nature, but they do not seem to fall naturally into sets. Messrs. Lawrence and Morley send us a number of recent issues.

Habilitacion, 1903-04. Of the usual triangular type, but with the word "HABILITACION" on the left side of the triangle and the value "15 PESOS" along the base both inverted. Imperf.

15 pesos, black on rose

Timbre Nacional, 1901-02. Arms in circle in centre, value below and date in small rectangles in upper corners. This stamp may belong to the third set for 1901-02 catalogued in our Supplement Catalogue of Colombia, p. 118. Imperf.

4 pesos, black on rose (3a Clase)

Do. *1901-02.* Apparently the first member of fourth set for this year. Value and date in a rect., on a reticulated ground. Inscriptions at top, bottom and sides. Imperf.

60 cent, black on yellow

Do. 1903-04. Of Type 378 in our Supplement Catalogue. Dated "1903-1904" Imperf.

1 peso, black (1a Clase)
3 ,, chocolate (2a Clase)
10 ,, pale pink (3a Clase)
15 ,, emerald green (4a Clase)

Do. 1903-04. Another set dated "1903-1904" Various designs, with Arms in centre. The 6 pesos has the Arms and lettering printed in black on an ornamental background, mainly of a lozenge pattern, in pale claret, on white paper. Imperf.

1 peso, black on dark blue (1a Clase)
3 ,, ,, ,, deep violet (2a Clase)
6 ,, black and pale claret on white (3a Clase)
15 ,, black on pale green (4a Clase)

Cordoba. (*Prov. Argentine Repub.*) *Renta Provincial.* Mr. G. W. Pepper has shown us the provisional chronicled last Sept. "30" on 2c., green, litho. in red, with rouletting as well as perforation. On all the copies discovered, some 4 or 5, the rouletting is found only on the left side.

Mr. A. E. Lawrence submits, of Type 100 in our Supplement Catalogue, the following values :—

10 pesos, lilac-grey
15 ,, grey
20 ,, lilac

And of the issue for 1902, of which we have as yet only chronicled the 10c.

20 cent, brown
25 ,, pale blue
50 ,, orange
1 peso, carmine rose
3 ,, rose lilac

Germany. *Schaumweinsteuer.* (Champagne Duty.) Herr Kalckhoff notifies an additional value (for quarter bottles).

12 pf., violet, lilac background.

Frachtstempel. (Freight stamp.) From the same gentleman comes a small oblong stamp,

with a Head of Liberty (or Germania ?) in a small circle on left and lettered on right "Deutsches Reich" "10 Pf." "Frachtstempel." Perf.

10 pf., carmine.

Gold Coast. *Judicial.* Mr. Schwabacher has shown us the £1, Queen's head, which was the only value of the Queen's head set of which the colour was unknown, wmk. Crown C.A. Perf. 14.

£1, lilac and black on red.

India. Mr. Corfield's second communication referred to last month brings news of the discoveries detailed below. The most notable is perhaps the discovery of the second die of the 8as. Special Papers. Collectors would do well to scrutinize other values of this series as it seems likely that there should exist second dies of other values especially of the 4as. and 1r. for example.

Postal Service. Mr. Crofton states that the 4as. and 8as. are found with error of surcharge "Servcie" for "Service."

Small Cause Court, Calcutta. The current surcharge, Roman caps. "SMALL CAUSE COURT," along top margin of stamp and "CALCUTTA" below, is found inverted on the 1r. Special Papers. Our publisher also notifies this surcharge on both dies of the 8as., Special Papers, as described below. The 3r on 8r. Foreign Bill, has the words "FOREIGN BILL" and "EIGHT" barred and "THREE" in small sans serif caps. over the word "EIGHT." The 10r is surcharged on the 12r. Foreign Bill, the words "FOREIGN BILL" and "TWELVE" being barred and "TEN" overprinted in sans serif caps over the latter. The 20r. is surcharged on the 24r. Foreign Bill, the words "FOREIGN BILL" and "FOUR" being barred. All these stamps have the current surcharges of "SMALL CAUSE COURT—CALCUTTA" reading upwards. It will be remembered that these three stamps were still on sale according to the list printed last month.

There is another error of surcharge on the 20r. bistre, Special Papers, words 2½mm. high, reading "C COURT" instead of C.S. COURT. Date of cancellation 5/6/72.

Special Papers. Mr. Crofton has discovered two dies of the 8as., blue. The most noticeable point of difference is the lower half of the right hand "8." In the second die the scroll work does not show on the left of the figure and the scroll through the figure is in the middle instead of rather to the left. The left hand bases of the "A's" are smaller and there is one more blue line within the left hand margin of the stamp.

Malay Federated States. *Judicial.* Towards the end of last year a series of Judicial stamps was created consisting of the 5c. and 20c. Postage and Revenue stamps surcharged "Judicial" in red and 4 other values of a special type. The illustrations preclude the necessity for any further description.

(1) On Postage and Revenue Stamps
5c., carmine and green on yellow (red sur.)
20c., black and violet (red sur.)

(2) Permanent type
10c., pale brown and black
50c., green ,,
$1, orange brown ,,
$2, blue and green

Mosquito Reserve. *Nicaragua.* Of exactly similar type to that chronicled in May last we have received from Mr. A. E. Lawrence the two following values. The lower is cancelled 20/6/93.

5c., black on blue
10c., ,,

Peint State. (*India*) 1877. Mr. Crofton has discovered the 1a., India receipt stamp surcharged "Peint State" in red. He writes that these stamps "were in use only for one "year (1877) after which the state lapsed to "Government. It is in the Nasik District "and only contains one village with any shop in it."

Victoria. *Stamp Duty.* Of the new type with numeral in centre, our publisher has shown us the following values :—

1d., olive-bistre, perf. 11
6d., ,, ,, 12½
1s., ,, ,, 11

The 1d. we chronicled in April 1902, *perf. 12½*.

Mr. A. M. South sends us the current 3d in what appears to be a new shade, *slate-green*, perf. 12½.

Western Australia. *Internal Revenue.* Mr. A. E. Lawrence sends us the 1d., bistre, wmk. Crown CC. perf. 14. surcharged "1 R" in green both with *one* and *two* bars through the word "POSTAGE" the copy with two bars being cancelled 31/12/81, that with one bar 19/1/82, and also the 1/-, of 1882 (surcharge on 3d., postage stamp, printed in lilac) with no stop after "1" of "1. R." Our publisher shows us the tall rect. 1/-, of 1882 on the paper with Crown and C A wide.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. V. APRIL, 1904. No. 4.

Notes on the Foreign Bill Stamps of Great Britain.

BY L. W. FULCHER.

(*Continued from page 10.*)

AT the end of my last article I arrived at the point of the consideration of the various printings of the "green" shillings and "purple" pounds of 1871-81. There are a large number of "shades" of these stamps and I find it a difficult matter to classify and describe them in a scientific manner. However, taking the "green" shillings first, it appears to me that at least six different printings or groups of printings may be readily recognized which according to cancellation dates may be considered to have been issued at the following periods (1) 1871-72 (2) 1872-73 (3) 1873-79 (4) 1880 (5) 1881. The last named printing of 1881, however, for reasons which will be fully entered upon below, must be regarded as a distinct issue. The colour of the first two printings is characteristic, the first being a *deep yellow-green*, in which I find all the values except the 15s. ; the second for which I can find no suitable name is a grey-green with a quantity of blue in it, *bluish grey-green*, if not elegant, will perhaps pass for the present as sufficiently descriptive. The third group of printings from 1873-79 include a number of shades which may be sufficiently designated as "*green*" without any epithet but collectors will find that three distinct sets at least may be readily made viz. (a) deep green (b) green and (c) green on bleuté paper. The deep green copies are usually found cancelled in 1873 and 1874, while the bleuté paper is very general in 1877 and 1878. I am not sure whether another set should not be added to these, for I possess the 1s. and 3s. values in "*apple-green*" cancelled in 1876 but I have not seen any other values in this shade. In 1880 an entirely new shade appears viz. *bright yellow-green*, and the stamps in this colour are to be found on two varieties of paper, the first *thin*, of the same quality as the previous issues, the second thicker and denser, readily distinguishable at sight if a number of these stamps on the two papers are laid face downwards on a dark surface. The second paper moreover seems to be "chalk-surfaced" as the colour of the stamps on this paper very easily rubs off (even when the stamp is dry) and as far as my experience goes it is impossible to obtain an undamaged specimen for one's collection. This paper is often, I might say usually, bleuté. The printing of 1881 I have already stated must be regarded as a distinct issue and the reasons are (1) that an entirely new pigment viz. "doubly fugitive" green is employed (2) that the set is registered—presumably for the first reason—at Somerset House *together with the £1 in lilac*, (wmk. V.R.) The last mentioned stamp has been, hitherto, more or less regarded as an error of watermark but we now see that it is

a member of a definitely issued set. The colour of the "doubly-fugitive" green may be designated "*dull green*" and collectors are warned that it is highly sensitive to wet. The immersion of one of these stamps in water results in the abstraction of a quantity of blue pigment, the stamp being spoilt. The "purple" pounds may be grouped in a somewhat similar manner to the "green" shillings viz. (1) 1871-75 (2) 1875-76 (3) 1877-80 (4) 1881. The first group is characterised by "purple" shades and at least two sets including all the values may be made "*deep purple*" and "*reddish purple*," and I may state here that I have not found the £5 in any subsequent colour. In 1875 a very characteristic colour is introduced viz. : *bright violet* which is very sensitive to wet and it is interesting to record that this colour was apparently used for all "*purple*" fiscal stamps printed by the Government during the years 1874-76. It is found for example on the Admiralty Court Stamps, Chancery Court, Common Law Courts, Companies Registration and even on Indian Foreign Bills. It would be convenient to have a term to designate this colour. For the present I propose to call it "soluble violet". This is not strictly correct as a definition of the quality of the pigment as it does not dissolve in water but there is an ingredient either in the pigment or more probably in the paper employed at this date which disintegrates the surface of the paper when it is wetted, so that the slightest touch removes the pigment from the paper when it is in this condition, the nett result being as if the pigment was soluble. Following this "soluble violet" shade we have several *violet* printings, not so soluble in water as the one just described but still liable to be affected if moistened, two sets (except the £5) may be made in *deep violet* and *reddish violet*. I have moreover found the £1, £1 10s. and £2 10s. on bleuté paper. In 1881 the chalk surfaced paper already mentioned in connection with the "green" shillings comes in and I have all the values, except the £5, on it.

The stamps described in this paper are of course all perf. 14 and with wmk. "V.R." The 5s. and 10s. are, however, known to collectors perf. 12½ and Mr. Morley has just made the interesting discovery of the £1 in *deep purple* and *reddish purple* with this perforation. For convenience of reference it is desirable to tabulate the results described in this paper.

1871. Wmk. V. R. Perf. 14.

Shilling Values.

(1)	deep yellow green	1s., 2s., 3s., 4s., 5s., 10s., 15s. ?
(2)	bluish grey-green	1s., 2s., 3s., 4s., 5s., 10s., 15s.
(3)	dark green, green (shades)	1s., 2s., 3s., 4s., 5s., 10s., 15s.
(4)	green on bleuté paper	1s., 2s., 3s., 4s., 5s., 10s., 15s.
(5)	bright yellow-green	1s., 2s., 3s., 4s., 5s., 10s., 15s.

Sub-varieties of (5):—(a) thin paper (2) chalk surfaced paper, white and bleuté.

Pound Values.

(1)	purple (shades)	£1, £1 10s., £2, £2 10s., £5
(2)	bright violet ("soluble")	£1, £1 10s., £2, £2 10s.
(3)	violet (shades)	£1, £1 10s., £2, £2 10s.

Sub-variety of (3): On chalk surfaced paper.

(4)	violet on bleuté paper	£1, £1 10s., £2,? £2 10s.

Varieties. Perf. 12½.

5s,. 10s., green ; £1, purple (shades)

1881. Wmk. V. R. Perf. 14.

1s., 2s., 3s., 4s., 5s., 10s., 15s., dull green (doubly fugitive). Bleuté paper.
£1, lilac. White and bleuté paper.

(*To be continued.*)

The Revenue Stamps of Guernsey.

(*Continued from page 12.*)

ORDINANCE OF THE ROYAL COURT.

Passed at the Chief Pleas after Michaelmas, adjourned to the 12th October, 1903.

Provisional Ordinance relating to Stamp Duties.

WHEREAS the Law relating to Stamp Duties, sanctioned by an Order of His Majesty in Council, dated the 10th August, 1903, registered on the Records of this Island on the 29th August, 1903, authorises the Royal Court to pass such Ordinances as it may deem necessary to put into execution the dispositions of the said Law :—The Court, after hearing the conclusions of the Crown Officers, has ordered and hereby orders as follows :—

1.—The adhesive stamp must be affixed at the foot of the instrument. It shall be affixed and immediately obliterated by the apposition, in ink, across the stamp, of the signature or the initials of the creditor or of the person giving the receipt or discharge, or of the person for whose benefit the instrument is made, as well as of the date of obliteration, failing which the instrument will be null and void.

Such signature may be replaced by the application in ink of a fac-simile of the signature or of a stamp, indicating the name or the business style and title of the person, society, or company responsible for providing the stamp.

2.—No person may stamp instruments or forms of instruments with the official impress except by virtue of a special written commission signed by the Supervisor of the Harbour and Treasurer of the States, under the penalty of a fine at the discretion of the Court, not exceeding £50 sterling.

This present Ordinance shall be in force from the 29th October, 1903, until the next Chief Pleas after Michaelmas.

SCHEDULE

REFERRED TO IN THE FOREGOING LAW.

TARIFF OF STAMP DUTIES.

	s.	d.
1.—On all contracts for the transfer of real property and for the creation or redemption of a ground rent (rente), on the amount of the price in quarters after deduction of the ground rents (rentes), remaining due on the property, for every quarter or part of a quarter	2	6
2.—On every mortgage contract, (hypothèque), for every quarter or part of a quarter	2	6
3.—On every contract of exchange or of assignment and on every marriage contract in which the value is mentioned, for every quarter or part of a quarter, or for every £25 stg. or part of £25 stg.	2	6
4.—On all Powers of Attorney and contracts of exchange or of assignment, and on all marriage contracts in which the value is not mentioned, each	2	6
5.—On all leases and provisional or definite agreements, containing stipulations between parties, not especially described elsewhere in this tariff, each	2	6
6.—On all bonds for money lent :		
For any amount not exceeding £25 stg.	0	8
Exceeding £25 stg. and not exceeding £50 stg.	1	3
" £50 " " £100 "	2	6
" £100 " " £150 "	3	9
" £150 " " £200 "	5	0
" £200 " " £250 "	6	3
" £250 " " £300 "	7	6
" £300, for every £100 stg. or part of £100 stg.	2	6
7.—On all certificates as to use and custom (certificate d'usage) and instruments of like nature, on the value therein mentioned, at the same rate as for bonds, or, where the value is not mentioned, each	2	6

8.—On all cheques, drafts, bills of exchange, letters of credit, and promissory notes drawn in or emanating from this Island 0 1

9.—On all receipts and discharges for money or value paid, for any sum exceeding £2 stg. 0 1

An exception is made for all receipts for money or for bills deposited in a Bank for collection with the intention of withdrawing the proceeds by means of cheques.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 28.*)

List of die nos. of the 1d., 1½d., and ½d., Sup. with dates of Registration.

DIES.	REGISTERED.
S 2	5. i. '58.
S 3	,,
S 4	,,
S 5	,,
S 6	,,
S 7	7. xi. '62.
S 8	,,
S 9	,,
S 10	,,
S 11	9. ix. '67.
S 12	,,
S 13	,,
S 14	,,
S 15	,,
S 16	,,

Type 68.

1½d. Newspaper. "L" dies.

L 1	5. vii. '55.
L 2	,,
L 3	24. vi. 56.*

Type 69.

½d. Newspaper Supplement. "C" dies.

DIES.	REGISTERED.
C 12	3. v. '42.
C 13	,,
C 14	,,
C 15	,,
C 16	4. vii. '44.
C 17	,,
C 18	,,
C 19	,,
C 20	,,
C 21	,,
C 22	18. iv. '45.
C 23	,,
C 24	,,
C 25	,,
C 26	14. x. '45.*
C 27	,,
C 28	19. ii. '46.
C 29	,,
C 30	,,
C 31	,,
C 32	19. ii. '46.
C 33	,,
C 34	,,
C 35	,,
C 36	,,
C 37	,,
C 38	,,
C 39	,,
C 40	,,
C 41	,,
C 42	3. xii. '46.
C 43	,,
C 44	,,
C 45	,,
C 46	23. vi. '48.
C 47	,,
C 48	,,
C 49	,,
C 50	,,
C 51	,,
C 52	,,
C 53	,,
C 54	,,
C 55	,,
C 56	,,
C 57	,,
C 58	,,
C 59	,,
C 60	,,
C 61	,,
C 62	,,
C 63	,,
C 64	,,
C 65	,,
C 66	1. iii. '49.
C 67	,,
C 68	,,
C 69	31. v. '60.

(*To be continued.*)

*For Manchester.

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EDITORIAL.

U.S. Philippine Revenues.

LAST month we broke off our notice of Dr. Perry's article on the U.S. Philippine Revenues at the end of the first issue of the Receipt stamps. Continuing, we find that the second issue appeared two months later, the four values of the Timbre Movil set being surcharged "U.S. INTERNAL REVENUE" in blue with a rubber hand stamp. Dr Perry informs us that three types of this surcharge exist which may be found on all the values. The types are (1) 3 lines of sans-serif caps. U.S. 3 mm. high the rest 2½ mm. high (2) "U.S." in centre, in narrow Roman caps. 5 mm. high "INTERNAL" curved above and "REVENUE" curved below, in sans-serif caps. 2 mm. high. (3) 3 lines of small Roman caps, 1¾ mm. high. The surcharges came into use in the order described. The 10c. d.p. may be found with inverted surcharge in all three types and the 1c. d.p., and 2c. d.p. with inverted surcharge in type 3; also the 1, 2 and 10 c.d.p. with double surcharge in type 3. The 10 c.d.p. with Type 1 surcharge was "split" to make a 5 c.d.p. value.

The third issue consisted of the stamps of the well known type, No 318, of the *Catalogue of the Revenue Stamps of Spain and Colonies*. They were lithographed and issued in the early part of 1899. Several printings of each value were made during 1899 to 1902, of which the details will be found in Dr. Perry's paper. We can only give here a short summary (1) of the total number of each value printed and (2) of the number of printings in each of the four years.

(1) *Number printed.*

1c., black (shades)	9,000
2c., red (shades)	2,150,000
5c., blue (shades)	120,000
10c., brown (shades)	580,000
10c., green (shades)	1,045,000

(2) *Number of printings in each year.*

	1899	1900	1901	1902
1c.	1	0	1	0
2c.	4	5	3	2
5c.	2	1	2	1
10c.	3	6	5	1

Dr. Perry mentions that slight differences of type exist in the 2c and 10c. values of the printings of 1899 but Mr. Preston Pearce has succeeded in finding all the values in two types, which our readers will find described in our April number of last year. The 2c. *pink* (Type 1) is the first printing of this stamp while according to Dr. Perry the whole of the 9 printings of the 10c (in 1899 and 1900) may be distinguished by the shades which he gives as follows (in the order of the printings): 1899 (1) *light reddish brown* (2) *brown* (3) *yellow-brown*; 1900 (1) *bistre* (2) *yellow-brown* (3) *orange-brown* (4) *chesnut* (5) *brown* (6) *orange-brown*. The 10c., embossed with the letters "U.S." belongs to the later printings of 1900. In 1901-02 all the printings of this value are in *green*, only one printing, that of June 1901, 75,000 stamps, in *olive-green* being distinguishable by the shade. In October 1902 the 2c and 10c. were issued from electrotype plates, the other two values being discontinued. These stamps are the current issue. There is nothing to add to Mr. Preston Pearce's account of them in the article already referred to.

We now come to the *Sello* stamps. There is nothing to add to the regular 1898 issue as given in the Spanish Revenue Catalogue but two additional provisionals are chronicled by Dr. Perry. The first is the 25c., claret, surcharged U.S. INTERNAL REVENUE, which also occurs with double and inverted surcharge and a 5 peso provisional made by reducing the 15 pesos to this value by changing the series No from "2" to "4" in the upper frame and cancelling the figure "1" of the value in red ink. The provisional catalogued (No. 434) in the Spanish Cat. was also "split" horizontally and vertically to make a 25c. value. The 1899 imperforate set is as given in the Catalogue; only 500 each were printed of the values above 2 pesos. As regards the perforated set Dr. Perry states that the 40 c.d.p., the 2, 3, 10, 15 and 20 pesos do not exist but that there are 4 varieties of the 25 c.d.p. which may be distinguished either by colour or differences of type in the figures of value and also two printings of the 1 peso which may be differentiated by colour. Mr. Preston Pearce has added the 2 p. *brown* and 3 p. *pink* to the set for 1900, we may now add from Dr. Perry's list the 5 p., *slate*, 10 p., *yellow*, 15 p., *red-brown*, and 20 p., *lilac*. The three last are still current and the 2 p., *brown* is an error of colour, 1000 stamps having issued in this shade. The 25c. was the only stamp embossed with the letters "U.S." as in the Spanish Revenue Catalogue. To the 1901 issue we have to add the 25 c.d.p. *carmine*, 25 c.d.p., *purple*, 50 c.d.p. *yellow*, 1 p., *purple*, 1 p., *chocolate*, (error), 2 p., *pale lilac*, 3 p., *dull pink*, 5 p., *slate* and to the values embossed with letters "U.S." the 2 p., *pale lilac* and 5 p., *slate*. Readers should compare these additions with Mr. Pearce's remarks on page 42 of Vol. iv, as our two authorities do not seem to agree as to colours and Dr. Perry does not refer to any difference of type as regards the 1 peso, *chocolate*.

THE FISCAL PHILATELIC SOCIETY.

MEETING held March 3rd, 1904. Present—Mr Schwabacher (chair). Messrs. Cooper, Fulcher, Marsh, Morley, Thompson, Thomson, South, and Kay.

A. G. Burgoyne (U.S.A.) was duly elected a member.

Mr. Morley showed some interesting "Specimen" Great Britain fiscals, viz. :—Chancery Court 3/6, Foreign Bill, value in red, perf. 16, 6/8, 13/4,—perf 14 1/4, and several others. Mr. Schwabacher exhibited a Spain Giro (lilac) with large type of war tax surcharge, and Mr. Thompson some lately issued Uruguay fiscals.

The Swiss revenues of Aargau and Basle were discussed and catalogued.

The Secretary would be glad to hear from any home members who intend exhibiting fiscals at the Philatelic Exhibition to be held at Berlin in August next.

Received for the library, with thanks—"The Sterling Monthly" (Dec. 1903).

The Home Exchange packet for March amounted to £94, and the contribution to the Continental Section to 956 francs nett. Members will oblige by sending sheets regularly before the end of each month.

Applications for Rules and information respecting the Society should be addressed to the Hon. Secretary,

A. B. Kay, 2, Haarlem Mansions,
West Kensington, London, W.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 22.*)

THE HIGHLAND RAILWAY—*continued.*

Letter Fee Stamps.

HIGHLAND RAILWAY.

THERE have been about 14 printings made to date, of which, I believe, only 12 have been issued, and several of these are very much alike. All are in the ordinary McCorquodale (Scottish) type. The first issue, January '91, was in dull yellowish (or olive) green, on thick paper; the 2nd is not yet identified, but the 3rd (Feb. '93) and 4th (August '94) are on thin paper, in a deep green shade. The 5th issue (September '96) is bluish green, and the 6th (December '98) and 7th (April '99) bright green. All the foregoing are perf. 12. In Oct. 1899 the 11 gauge was introduced, since which the following printings have been made:— 8th (Oct. '99), 9th (May '00) and 10th (Oct. '00) all in shades of bright green; 11th (Sept. '01) pale yellow green and 12th (March '02) in yellowish green. It would be trespassing too far on Mr. Ewen's "History" to give all the minor distinctive marks by which the successive printings can be identified, but a total of 3 printings, such as the 1st, 6th, and 10th printings, will suffice, in a general collection, to illustrate the main varieties of Highland Railway Letter Stamps.

INVERGARRY AND FORT AUGUSTUS RAILWAY.

This, the latest company to issue Letter Fee labels, has only used one printing. It is perf. 11 and the shade resembles that of the 12th Highland, so they were probably printed at the same time. The type is the ordinary Scotch McCorquodale one.

(*To be continued.*)

TELEGRAPH CHRONICLE.

India. Mr. W. Corfield notifies the issue of another value with the Emperor's head.

2 rup., orange

Orange River Colony. Many minor varieties exist of the 1s. on 3d., blue chronicled last Nov. Mr. S. A. Klagsbrun signals the following which have not yet been recorded.

(1) "n" in "One" and "n" in "Shilling" with long tails.
(2) "n" in "One" and "g" in "Shilling" in a different fount type.
(3) "h" and "n" of "Shilling" with long tails.
(4) "n" of "One" and "h" and "n" of "Shilling" with long tails.
(5) "n" of "One" and "n" in "Shilling" with long tails and "g" in latter word in a different fount
(6) "h" of "Shilling" with long tail and "g" in a different fount
(7) "n" of "One" with long tail.
(8) "n" of "One" with long tail and "g" of "Shilling" in a different fount.
(9) "n" of "Shilling" with long tail.
(10) Thick "V" of "V·R·I·" with normal surcharge.

Transvaal. Dr. F. Kalckhoff informs us that the following stamps have been surcharged **"Transvaal" Telegraphs** in black, viz.

6d., lilac and green, postage stamp of 1896, surcharged "E·R.I."
10s., blue and black, Revenue, King's head.
£1, olive and black, Revenue, King's head.

The *1s.* Revenue chronicled in April, 1903 is an error. It should have been the *£1*, Revenue, now noted by Herr Kalckhoff.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Arroyo. (*Porto Rico*). *Arbitrio Municipal.* Mr. A. E. Lawrence submits a type-set fiscal for this Municipality, lettered in three lines with "rules" between: "Ayuntamiento de Arroyo"—: "ARBITRIO MUNICIPAL"—"Vale 5 centavos", the whole enclosed in a double lined oblong frame. Imperf.

5c., black on yellowish.

Bolivia. *Tabaco.* Mr. A. E. Lawrence has discovered the 1c., dark blue "Transacciones" of 1892 and the 5c., dark blue of 1883 surcharged "TABACO" with a handstamp. In the case of the 5c., the surcharge is in large block letters covering several stamps

1c., dark blue (sur. "TABACO" in magenta)
1c., " (" " in vermilion)
5c., " (" " in violet)

Consumo. For Foreign Manufactures. Mr. A. M. South sends us another value, similar in type to Type 265 of our Supplement Catalogue

60 reis, carmine

Brazil. *Thesouro Nacional.* Dr. Ramos writes that owing to a great robbery of stamps at Rio, the colours of the current issue have been changed. He notifies (Type 292 of Supplement Catalogue)

400 reis violet
500 " olive-green
1000 " green
2000 " rose
5000 " purple-brown

These stamps are likely to be scarce as they were in use for about two months only, an entirely new set being in preparation for issue in January last, a remark which applies to the undermentioned stamp.

Districto Federal. Thesauro Federal. Type 312 of Supplement Catalogue. Perf. 11½.

300 reis, brown

Mr. A. M. South also submits a copy of this stamp.

Buenos Ayres. (*Province*). From Senor Pont's Catalogue in the *Revista de la Soc. Fil. Argentina* we make the following additions to our Supplement Catalogue.

Documents, 1889

24 p. n. brick-red	500 p. n. brick-red
32 " ultramarine	600 " green
40 " yellow	700 " d. chestnut
90 " brown-grey	800 " rose
300 " dark grey	900 " orange
400 " orange yellow	

The 25c., 30c., and 50c., exist with two types of control nos.

Documents, 1890. The 200 p.m. is "*red*" not "*ultramarine*" and the 300 p.n. "*chestnut*" not "*red*"

With control in medium sized figures, add 5, 10, 15, 20, 25, 30, 35, 40, 50, and 60c., 1, 2, and 3 p.n. The last 12 values of the 14 just mentioned only exist with the medium controls.

Documents, 1891.

200p., yellow	800p., chestnut
300p., lilac-grey	900p., dark slate
400p., yellow-brown	1000p., yellow
500p., greenish blue	2000p., grey
600p., carmine	5000p., bright rose
700p., yellow green	

The 20, 32, 36, 40, 50, 60, and 100 p. exist with two types of control no.

Documents, 1892.

28p., grey	400p., vermilion
36p., yellow	500p., ?
50p., yellow-brown	600p., yellow
60p., blue	700p., bright rose
70p., bright green	800p., violet-black
90p., carmine	900p., yellow-green
200p., blue	5000p., pale chestnut
300p., yellow-brown	

The 10c. and 15c., exist with 4 types of control nos. the 5c. and 25c., with three and the 20c., 30c., 40c., 50c., 60c., and 70c., with two.

Cauca. (*Colombia*). Mr. A. E. Lawrence submits various Colombian "Timbre Nacional" stamps surcharged with a double lined circle in violet or blue containing the inscription "ADMON DE HDA. DEL CIRCUITO—CALI." which are said to have emanated from this province.

1899-1900. 30c., black on yellow (1a Clase)—Blue sur.
1901-02. 30c., black on yellow (1a Clase)—Blue sur.
1p., black on pale blue (2a Clase)—Blue sur.
2p., black on rose (3a Clase)—Violet sur.
1903-04. 6p., black and pale claret (3a Clase)—Violet sur.

None of these stamps without the surcharge, except the last, which was recorded by us last month, appear to have been notified for Colombia.

Cundinamarca. (*Colombia*). M. A. Baillière notifies that he has the two undermentioned values of the issue for 1859 which have not yet been listed (Type 389 of Supplement Catalogue)

1p. 20c., black
2p. 40c., "

Germany. *Schaumweinsteuer.* Dr. Kalckhoff informs us that two more Champagne labels have been issued. Perf. 14.

5pf., black and light green
10pf., carmine and pink.

Great Britain. Mr. Morley has discovered some interesting items.

Chancery Court. The 3/6, perf. 16. A copy surcharged "Specimen" which, as it has the perf. of the first issue, seems to indicate that it was actually issued.

Foreign Bill. The 1/4 of 1858, *perf. 14.* Also a "Specimen" copy.

1871. The £1, perf. 12½ in *deep purple* and *reddish purple* (see the Article on page 26.)

Patent. The 2/6, green and carmine, wmk "V.R." of 1872, *perf. 12½.*

Probate Court. The values 3d. and £5, violet, perf. 15½ x 15," both "Specimen" and a £10 of a different design, imperf. The two values first mentioned are not in our publisher's Catalogue, the £10 stamp is probably only an "Essay."

Hawaii. Mr. A. E. Lawrence submits the 25c green "Stamp Duty" of 1877 surcharged in block type in gold (!) "REPUBLIC OF HAWAII-TWENTY CENTS" and also two values in a new design containing the value in centre in a transverse oval. Perf.

20c., rosy red
25c., purple

Maranhao. (*Brazil*). Mr. Schwabacher submits the following values (Type 315 of Supplement Catalogue).

2,000 reis, grey and red. Perf. 11
5,000 " green and red. Perf. 11½

the latter was chronicled in February but the perf. was not recorded.

Mexico. *Hilaza y Tejidos.* Mr. G. W. Pepper notifies two values for 1903-04 but no details as to type. Perf. 12.

5c, blue | 5 pesos, mauve

Panama. Mr. A. E. Lawrence submits various stamps of Colombia surcharged with an oval inscribed "TIMBRE ESPECIAL DEPTO DE PANAMA."

Cigarillos. Tne 2c. black on yellow of 1887 (Type 352 of Supplement Catalogue). Surcharge magenta.

Habilitacion. 1891-92. The 20c., black (No. 14 of Supplement Catalogue). Surcharge violet.

1899-1900. 2 pesos on 30c. black. Surcharge magenta, with words "VALE 2^{00}" in centre of oval.

Timbre Nacional. The 1p., vermilion on rose, perf. 13½ (No. 80 in Supplement Catalogue). Surcharge violet.

1899-1900. Type 378 of Supplement Catalogue).

30c., black on yellow. Surcharge violet
2 pesos, black on rose. Surcharge violet
2 p. on 1 peso, black on pale blue. Surcharge magenta.

The last stamp bears the words "VALE 2^{00}" in the centre of the oval.

Paraguay. M. A. Baillière notifies the following additions to our Catalogue.

Instruccion primaria. 1898 20c. (in red) on 5c., green.

Sello. Surcharged "*J. de C. Publico*" 2 p. 50c., grey. M. Baillière considers that this overprint is rather a control mark than a true surcharge.

1892. The colours of two of the higher values are 4 pesos, dark blue
5 ,, brown

1898. With control nos.

80c., blue	20p., violet
1p., grey	30p., grey-black
5p., brown	40p., brick red
8p., green	50p., blue

The 60p., yellow-green, No. 95, has control nos.

Provisional, "Uno" (in black) on 5c., brown.

Servicio Consular. Type analogous to the Sello of 1898, with words "SERVICIO CONSULAR" below.

50c., blue and white
1p., brown and white

Also a stamp, long rect., with Arms in centre, "INT. MUNICIPAL" above and value below.

1 peso, green on white

Parana. (*Brazil*). Mr A. M. South calls our attention to the fact that the illustrations of the first three issues in our Supplement Catalogue are misplaced and one wrongly numbered. Type 331 should be "329." Type 399 should be "330" and Type 330, "331." He also sends us an additional value of the issue of 1894. Perf. 11-11½.

1,000r., green and red

In consequence of this alteration readers are requested to note that the first stamp recorded last month is No. 5 of the Catalogue, the 2nd will be No. 5a while the 3rd, 4th, 5th and 6th are Nos. 12-15.

Philippine Islands. *Recargo de Consumos.* Our publisher has discovered another variety surcharged on "GIRO" of 1880, in black. The stamp would be "281a" in the Spanish Revenue Catalogue.

17½c. on 5p. 25c. green

Porto Rico. *Facturas segundas de Exportación. 1892-93.* 5c d. peso, rose. *Perf. 12.*

Giro. The provisional chronicled in June 1902, *perf. 12.*

Recibos y Cuentas 1891. 5c.d. peso, green. *Perf 12*, imperf vertically

For the above we are indebted to Mr. A. E. Lawrence.

Salvador. *Timbre Municipal.* M. G. W. Pepper sends us certain values of two issues. The design consists of Arms in circle, with name above and the date "1899" in lower angles. Perf. 11½.

1899. 5 cent., pale red-brown
10 ,, orange
25 ,, lilac
25 ,, violet (litho).

1903. Same type surcharged "1903" in black. Lithographed.

10 cent., rose
25 ,, grey
50 ,, pale green
1 peso, blue

Spain. *Giro, 1874.* Mr. W. Schwabacher submits a new variety of surcharge in caps 4 mm. high viz.: "IMPUESTO DE GUERRA" in a curve and "CINCUENTA POR CIEN" in a straight line, reading downwards on the 25 centimos, lilac, of 1870.

Transvaal. Our publisher has shown us the £10, green of the last Boer issue, *perf. 11½.*

Recently the daily papers have been making much of the discovery of the current 5/- Revenue stamp with the King's head inverted. Mr. S. A. Klagsbrun writes that a sheet was found most of which was issued before the error was noticed.

Turkey. *Forest Administration.* Mr. A. E. Lawrence submits two stamps of a similar type to those of the first issue for "Licences to cut wood" but larger. It is only the similarity of type that leads us to class the new stamps under this head, there being no inscriptions in any of the languages of Western Europe. Imperf.

10 paras, pale red-brown
20 ,, pale grey-green

Uruguay. Mr. H. Thompson sends us the undermentioned Bill stamps, surcharged "TRIMESTRE CUARTO 1903-1904" in black.

1c., red. Perf 12
2c., yellow-green. Perf. 12
5c., yellow. Roul
10c., bistre. ,,
15c., red-brown ,,

Also, surcharged "1904 1ER TRIMESTRE."

1c, red. Perf. 11½
2c., green. Perf. 11½
5c., yellow. Roul
10c., brown. ,,

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. April, 1904.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. V. MAY, 1904. No. 5.

Notes on the Foreign Bill Stamps of Great Britain.

BY L. W. FULCHER.

(*Continued from page 26.*)

TOWARDS the end of 1881 the whole of the values in pence, shillings and pounds appeared uniformly on the paper watermarked with a script "VR", the shilling values in a new type. This paper was made to take two panes of 7 rows of 12 stamps and bears the marginal watermarks, the facsimile signature "C. J. Herries" at top and bottom and the word "STAMPS" in large double-lined caps, at the side of each pane. It was very strongly blued at first but as the issue proceeds loses every trace of blue. The 1d. and 2d. from plate 3 of each value, and the 3d., 6d. and 9d. from plate 2 of each value, remodelled to suit the new paper, were registered on various dates from April to June, 1881, but plate 4 of the 1d. and 2d. and plate 3 of the other three values came into use in 1887 and 1888. As regards shades the pence values vary from pale to deep lilac, the shillings were at first very pale dull (soluble) green, but the green gradually gets deeper and yields more soluble blue pigment when dipped in water. The pounds vary but little. There is one remarkable variety in this issue. The £2 10s. is found with the watermark *horizontal* and I must confess that I am at a loss to suggest how this stamp could have been printed, unless on a fragment of a sheet.

This issue continued in use until superseded by the King's head stamps in respect to which it is too early for us to offer any remarks. It is, however, very necessary to mention certain provisionals, made by overprinting the "General Duty" dies "FOREIGN BILL" in black although it is to be feared that these will have to be classed with the "unobtainables" of British fiscals. The values which have been recorded are given in the Reference list appended to this paper. The £10 was registered at Somerset House on the 7th Jan., 1891 the other values, except the £30 which I was unable to find in the Archives, on the 27th Feb. 1890.

During the publication of these notes I have been favoured by several collectors, to whom my best thanks are due, with specimens of these stamps which I had not seen before and I take this opportunity of recording them. Perhaps the most surprising discovery is a copy of the 1s. 4d. of 1855, *perf 14*, which Mr. Morley showed at a recent meeting of the Fiscal Philatelic Society. The copy, it is true, is a "Specimen" one, but it seems to indicate that a supply must have been perforated with this guage. Mr. Preston Pearce has shown me copies of the £1 and £2 of the 1857 issue on thick paper, varieties the existence of which I did not

doubt. Mr. Morley has acquired a used copy (cancelled 30th June 1871) of the 6d of 1871 *imperf.* and Mr. Hinton informs me he also possesses a used copy, so that there is no doubt of this stamp having been issued. Finally Mr. Preston Pearce submits a copy of the £5 of 1871 in a distinct *violet* shade while Mr. A. Marsh has sent me a copy of the 1d. of the same issue, on blued paper, with the perf. 12½.

Reference list.

1854. Head of Queen Victoria to left in oval. Uncoloured letters and figures in value above and below oval. Paper more or less blued. Wmk. "**V R**" Perf. 16.

1d., 2d., 3d., 4d., 6d., 8d., 9d., 1s., 1s. 4d., 1s. 8d., 2s., 2s. 6d., 3s., 3s. 4d., 4s., 5s., 6s. 8d., 7s. 6d., 10s., 13s. 4d., 15s., £1, £1. 10s., £2, £2. 5s., purple.

1855. As last, but value in red. Paper more or less blued. Wmk. "**V R**" Perf. 16.

1d., 2d., 3d., 4d., 6d., 8d., 9d., 1s., 1s. 4d., 1s. 8d., 2s., 2s. 6d., 3s. 3s. 4d., 4s., 5s., 6s. 8d., 7s. 6d., 10s., 13s. 4d., 15s., £1, £1, 10s., £2, £2. 5s., purple.

1857. As last, but perf. 14.

(1) Paper thick, blued to white.

1d., 2d., 3d., 6d., 9d., 1s., 1s. 4d., 2s., 3s., 4s., 5s., 7s. 6d., 10s., 15s., £1, £1. 10s., £2, £2. 5s.

(2) Paper thin, blued to white.

1d., 2d., 3d., 6d., 9d., 1s., 2s., 3s, 4s., 5s., 7s. 6d., 10s., 15s., £1, £1. 10s., £2.

17th Aug. 1860. Provisionals. Surcharge "FOREIGN BILL" in brown. No wmk. Imperf. with black dividing lines.

£2. 10., (Bill or Note Die A), pink and brown.
£5 (Die G) pink and brown.
£10 (Die D) ,,

1861 Similar types etc. to 1857 issue. Paper thin, blued or white. Wmk. "**V R**" Perf. 14.

£2. 10s., £5, purple.

1871 Head of Queen Victoria to left in oval. Smaller sized stamps. Wmk. "V R." Perf. 14.

(1) Blued paper.

1d., 2d., 3d., 6d., 9d., lilac; 1s., 2s., 3s., 4s., 5s., 10s., 15s., deep purple; £1, £1. 10s., ? £2. ?, £2. 10s. ?, £5., green.

Variety: Imperf. 6d., lilac.

(2) White paper.

1d., 2d., 3d., 6d., 9d., lilac; 1s., 2s., 3s., 4s., 5s., 10s., 15s., reddish purple; £1, £1. 10s., £2, £2. 10s., £5, green.

Varieties: Perf. 12½. 1d., 9d., lilac.

1871. Type, wmk. and perf. as last.

1s., 2s., 3s., 4s., 5s., 10s., 15s.? deep yellow green.

1s., 2s., 3s., 4s., 5s., 10s., 15s., bluish grey-green; dark green, green (white and blued paper).

1s., 2s., 3s., 4s., 5s., 10s., 15s., bright yellow green (1880)—white and blued paper).

£1, £1. 10s., £2, £2.10s., £5, purple (shades).

£1, £1. 10s., £2, £2. 10s., £5, "soluble" violet, violet (shades—white and blued paper).

Varieties. Perf. 12½.

5s., 10s., green; £1, purple (shades).

1881. Type, wmk. and perf. as last.

1s., 2s., 3s., 4s., 5s., 10s., 15s., dull green (doubly fugitive)—blued paper.

£1, lilac—white and blued paper.

1881. Type of pence and pounds as last. Wmk. Script "V R." Perf. 14.

(1) Blued paper.
1d., 2d., 3d., 6d., 9d., lilac; 1s., 2s., 3s., 4s., 5s., 10s., 15s., pale dull green; £1, £1. 10s., £2, £2. 10s., £5, lilac.
(2) White paper.
1d., 2d., 3d., 6d., 9d., lilac (shades); 1s., 2s., 3s., 4s., 5s., 10s., 15s., green (shades); £1, £1. 10s., £2, £2. 10s., £5, lilac.
Variety: With wmk. horizontal.
£2. 10s., lilac.

1890-91. Provisional issue. "General Duty" dies struck in greenish blue on paper wmkd. "Orbs", and overprinted "FOREIGN BILL" in black. Perf 12.
£10 (Die E); £20 (Die D); £25 (Die E); £30 (Die B)?; £40 (Die C); £50 (Die D); £300 (Die B).

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 28.*)

List of die nos. of the ½d., Sup. and 1d., p.p., with dates of Registration.

DIES.	REGISTERED.	DIES.	REGISTERED.	DIES.	REGISTERED.
C 70	31. v. '60.	C 95	10. xii. '51.*	I 3	18. vi.' 55.
C 71	,,	C 96	,,	I 4	,,
C 72	,,	C 97	,,	I 5	,,
C 73	,,			I 6	,,
C 74	,,	1d., Periodical Publication. "I" dies.		I 7	,, **
C 75	,,			I 8	,, **
C 76	,,	(With words "Periodical Publication" at side.)		I 9	,, †
C 77	,,			I 10	,, †
C 78	,,	I 1	18. vi. '55.	I 11	,, *
C 79	,,	I 2	,,	I 12	,, *
C 80	,,				
C 81	,,				
C 82	,,				
C 83	,,				
C 84	,,				
C 85	,,				
C 86	,,				
C 87	,,				
C 88	,,				
C 89	,,				
C 90	,,				
C 91	,,				
C 92	10. xii. '51*				
C 93	,,				
C 94	,,				

Type 70.

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

Dies were prepared for the names of papers and were inserted at left hand side of the Duty die. Mr. Fulcher obtained a list of Paper dies, with dates of registration from 1842-1850 and I shall give these dates in my list. As this does not cover the whole period of use of this duty, I shall not be able to give dates of registration of some paper dies. For some papers more than one die was prepared. This series was also available for free conveyance by post after 1855.

*For Manchester. **For Ireland. †For Scotland.

doubt. Mr. Morley has acquired a used copy (cancelled 30th June 1871) of the 6d of 1871 *imperf.* and Mr. Hinton informs me he also possesses a used copy, so that there is no doubt of this stamp having been issued. Finally Mr. Preston Pearce submits a copy of the £5 of 1871 in a distinct *violet* shade while Mr. A. Marsh has sent me a copy of the 1d. of the same issue, on blued paper, with the perf. 12½.

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1d., 2d., 3d., 4d., 6d., 8d., 9d., 1s., 1s. 4d., 1s. 8d., 2s., 2s. 6d., 3s., 3s. 4d., 4s., 5s., 6s. 8d., 7s. 6d., 10s., 13s. 4d., 15s., £1, £1. 10s., £2, £2. 5s., purple.

1855. As last, but value in red. Paper more or less blued. Wmk. "**V R**" Perf. 16.

1d., 2d., 3d., 4d., 6d., 8d., 9d., 1s., 1s. 4d., 1s. 8d., 2s., 2s. 6d., 3s. 3s. 4d., 4s., 5s., 6s. 8d., 7s. 6d., 10s., 13s. 4d., 15s., £1, £1, 10s., £2, £2. 5s., purple.

1857. As last, but perf. 14.

(1) Paper thick, blued to white.

1d., 2d., 3d., 6d., 9d., 1s., 1s. 4d., 2s., 3s., 4s., 5s., 7s. 6d., 10s., 15s., £1, £1. 10s., £2, £2. 5s.

(2) Paper thin, blued to white.

1d., 2d., 3d., 6d., 9d., 1s., 2s., 3s, 4s., 5s., 7s. 6d., 10s., 15s., £1, £1. 10s., £2.

17th Aug. 1860. Provisionals. Surcharge "FOREIGN BILL" in brown. No wmk. Imperf. with black dividing lines.

£2. 10., (Bill or Note Die A), pink and brown.
£5 (Die G) pink and brown.
£10 (Die D) ,,

1861 Similar types etc. to 1857 issue. Paper thin, blued or white. Wmk. "**V R**" Perf. 14.

£2. 10s., £5, purple.

1871 Head of Queen Victoria to left in oval. Smaller sized stamps. Wmk. "V R." Perf. 14.

(1) Blued paper.

1d., 2d., 3d., 6d., 9d., lilac; 1s., 2s., 3s., 4s., 5s., 10s., 15s., deep purple; £1, £1. 10s., ? £2. ?, £2. 10s. ?, £5., green.

Variety: Imperf. 6d., lilac.

(2) White paper.

1d., 2d., 3d., 6d., 9d., lilac; 1s., 2s., 3s., 4s., 5s., 10s., 15s., reddish purple; £1, £1. 10s., £2, £2. 10s., £5, green.

Varieties: Perf. 12½. 1d., 9d., lilac.

1871. Type, wmk. and perf. as last.

1s., 2s., 3s., 4s., 5s., 10s., 15s.? deep yellow green.

1s., 2s., 3s., 4s., 5s., 10s., 15s., bluish grey-green; dark green, green (white and blued paper).

1s., 2s., 3s., 4s., 5s., 10s., 15s., bright yellow green (1880)—white and blued paper).

£1, £1. 10s., £2, £2.10s., £5, purple (shades).

£1, £1. 10s., £2, £2. 10s., £5, "soluble" violet, violet (shades—white and blued paper).

Varieties. Perf. 12½.

5s., 10s., green; £1, purple (shades).

1881. Type, wmk. and perf. as last.

1s., 2s., 3s., 4s., 5s., 10s., 15s., dull green (doubly fugitive)—blued paper.

£1, lilac—white and blued paper.

1881. Type of pence and pounds as last. Wmk. Script "V R." Perf. 14.

(1) Blued paper.
1d., 2d., 3d., 6d., 9d., lilac; 1s., 2s., 3s., 4s., 5s., 10s., 15s., pale dull green; £1, £1. 10s., £2, £2. 10s., £5, lilac.

(2) White paper.
1d., 2d., 3d., 6d., 9d., lilac (shades); 1s., 2s., 3s., 4s., 5s., 10s., 15s., green (shades); £1, £1. 10s., £2, £2. 10s., £5, lilac.

Variety: With wmk. horizontal.
£2. 10s., lilac.

1890-91. Provisional issue. "General Duty" dies struck in greenish blue on paper wmkd. "Orbs", and overprinted "FOREIGN BILL" in black. Perf 12.
£10 (Die E); £20 (Die D); £25 (Die E); £30 (Die B)?; £40 (Die C); £50 (Die D); £300 (Die B).

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 28.*)

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C 71	,,	C 96	,,	I 4	,,
C 72	,,	C 97	,,	I 5	,,
C 73	,,			I 6	,,
C 74	,,	1d., Periodical Publication. "I" dies. (With words "Periodical Publication" at side.)		I 7	,, **
C 75	,,			I 8	,, **
C 76	,,			I 9	,, †
C 77	,,			I 10	,, †
C 78	,,	I 1	18. vi. '55.	I 11	,, *
C 79	,,	I 2	,,	I 12	,, *
C 80	,,				
C 81	,,				
C 82	,,				
C 83	,,				
C 84	,,				
C 85	,,				
C 86	,,				
C 87	,,				
C 88	,,				
C 89	,,				
C 90	,,				
C 91	,,				
C 92	10. xii. '51*				
C 93	,,				
C 94	,,				

Type 70.

1d., Newspaper Tax (Types 64 to 70).
With name of paper at left hand side of the die.

Dies were prepared for the names of papers and were inserted at left hand side of the Duty die. Mr. Fulcher obtained a list of Paper dies, with dates of registration from 1842-1850 and I shall give these dates in my list. As this does not cover the whole period of use of this duty, I shall not be able to give dates of registration of some paper dies. For some papers more than one die was prepared. This series was also available for free conveyance by post after 1855.

*For Manchester. **For Ireland. †For Scotland.

ABERDEEN HERALD.	2 dies—One registered 31 Oct., 1848. Word "Aberdeen" measures 22 and 25mms. respectively, the die 25mms. being probably the one referred to by registration date. Paper die 1 22mms.—Duty die A 37. Paper die 2 25mms.—Duty dies S 8, S 14.
ABERDEEN JOURNAL.	Die 1 and "Aberdeen" 21 mms. Duty die A 36. Die 2 and "Aberdeen" 25 mms. Duty die S 10. Die 2 registered 1 June, 1848.
ABERDEEN REVIEW.	Registered 27 March, 1843.
ABERDEEN STANDARD.	Registered 11 March, 1847.
ABSTAINERS JOURNAL.	Registered ? Duty die (A number illegible).
ACADEMIC CIRCULAR.	Registered ? Duty die A 489.
ADVOCATE OR INDUSTRIAL JOURNAL.	Registered 18 Oct., 1848.
AGE & ARGUS.	Registered 26 Oct., 1843.
AGRICULTURAL ADVERTISER.	Registered 3 Feb., 1846.
AGRICULTURAL ADVOCATE.	Registered 25 Feb., 1842.
AGRICULTURALIST.	Registered 21 Dec., 1847.
AGRICULTURALIST'S MONTHLY JOURNAL.	Registered 1 March, 1846.
AIRDRIE ADVERTISER.	Registered 29 Dec., 1846.
AIRDRIE LUMINARY.	Registered 28 April, 1847.
ALBION.	Registered 30 March, 1843.
ALLEN'S INDIAN MAIL.	Registered 31 Jan., 1845. Duty dies B 7, B 10, B 28, B 36.
ALLIANCE.	Registered 14 March, 1846.
ALLOA ADVERTISER.	Registered 28 Dec., 1844.
THE AMATEUR.	Registered 20 Sept., 1849.
AMATEUR & WORKING GARDENER'S GAZ.	Registered 25 Oct., 1844.
AMATEUR GARDENER'S GAZ.	Registered 28 Feb., 1845. Duty dies A 300, A 380.
AN FHIANUIS.	Registered 13 March, 1845.
ANTI CORN LAW CIRCULAR.	Registered ? Duty die A 148.
ANTI MONOPOLIST.	Registered 29 Dec., 1843.
ANTI SLAVERY REPORTER.	Registered ? Duty die A 582.

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

DURING the past few weeks two or three new philatelic publications have reached us which we can confidently recommend to the notice of our readers. The first is entitled "*The International Directory of Philatelic Literature, etc.*" and is edited and published by Victor Marsh, 389 Brixton Road, S.W. This little volume will be found very useful to all working philatelists who must necessarily have access to a tolerably large library of philatelic literature. The "births, deaths and marriages" of philatelic periodicals are numerous and complex and there is a genuine need of more literature dealing with this subject as of philatelic bibliography in general. The chief articles in Mr. Marsh's volume are, firstly "The most important Scientific journals of the world, published to the end of 1900" by Victor Suppantschitsch the well-known German writer on philatelic literature. This paper, in the title of which the word "Scientific" is obviously a slip for "Philatelic", contains a very useful annotated list of the chief journals which have been published since the earliest days of philately and will serve as a valuable guide to the philatelist who is endeavouring to form a library of reference. Secondly, we find another annotated list of the journals published in 1901 and 1902, by Dr. Rommel of Leipzig. The volume also contains lists of collectors of and dealers in philatelic literature, a reference list of current periodicals showing the cost of each and where it may be procured as well as other useful notes. In fine, we hope collectors will support the volume, which only costs 1/3, as an encouragement to the author to issue further contributions to the study of philatelic literature. Indexes to philatelic literature are especially needed. We are aware that one philatelist has been at work on a general subject index for some years but pending the issue of an elaborate work we should be very grateful to any one who would publish a classified list of even the main articles in all the chief philatelic journals, say up to the end of the year 1900. A work such as this would not be an excessive labour and might be produced at a low price.

Philatelic Literature

* * * * *

The second publication is one which will appeal especially to our readers. It is no less than the commencement of a complete catalogue of fiscals, a project which Messrs. Yvert and Tellier of Amiens have been bold enough to undertake and which we hope they will prosecute to a successful end. We have the first 96 pages before us. The exact title is "*Catalogue prix-courant de tous les Timbres Fiscaux emis dans le monde entier.*" It is arranged in alphabetical order (*Afrique centrale anglaise* to *Argentine* as far as we have it) with the fiscal issuing States and Provinces grouped after their respective Countries. The cataloguing is well done and a feature which will commend itself to many is the fact that a very large proportion of the stamps are priced. The subscription to the whole work is 10 francs.

A complete Fiscal Cat.

* * * * *

Philatelic literature is further enriched by the appearance of a new periodical "*The West End Philatelist*" with which is incorporated *Poole's Monthly Philatelist*. This is edited by Bertram W. H. Poole and published by D. Field, the well known dealer of Old Bond Street. The *pièce de résistance* in the first two numbers is an able article on the stamps of Corea, the postal emissions of which will probably appeal to a large section of the philatelic public at the present time. Other items are "Things worth knowing" being papers for beginners by the editor and "Our publisher's corner." The paper will appear monthly, subscription 1/6 per annum.

The West-End Philatelist

* * * * *

Having disposed of certain works which have actually been published we have finally to make the welcome announcement, kindly communicated to us by Mr. Corfield, that the Philatelic Society of India has resolved to published a work (fully illustrated) on the Fiscal and Telegraphs issues of India. It will probably take the form of a special extra number of the *Philatelic Journal of India* devoted entirely to the subject and will be issued this year, about October. When we add that the authors of the work will be Messrs. Corfield and Crofton who have communicated the numerous discoveries in Indian fiscals to our own pages recently, it will be seen that the work is in very capable hands and we may expect an extremely valuable addition to Fiscal literature.

Fiscals & Telegraphs of India

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We are informed that all postage stamps overprinted for Official use viz.: Admiralty Official, Army Official, Board of Education, I. R. Official, R. H. Official, O. W. Official and Government Parcels have been abolished and the stocks in hand have been called in and destroyed.

Official Stamps.

THE OXFORD UNION SOCIETY 1d. POSTAGE STAMP.

A New Discovery.

MESSRS Herbert James and Co., of 43 Eastcheap, have shown us the 1d., lilac postage stamp (16 pearls) overprinted on the back "O.U.S." in *lilac* (the colour of the stamp). The surcharge reads downwards between narrow wavy lines. This is a very interesting discovery as the variety previously known to us has the surcharge in *red*. The discovery was made by Mr G. C. Warden while examining a very large number of English stamps. This surcharge ceased in October, 1882 and the 1d., lilac, with red surcharge, is extremely scarce so that this newly discovered variety, with lilac surcharge, must be a very rare stamp.

MOSQUITO RESERVATION.

By Lionel M. Homburger.

THE stamp chronicled in the Journal for May, 1903, is a member of an issue of 1891.. The stamps of this issue are circular in form and four in number, all printed in black on blue paper, viz. 5c., 10c., 50c., and $1. The last mentioned value is very rare, only two copies being known to me, the 50c. is also scarce while the 10c., is the most common variety. I have fortunately obtained a specimen of the 10 cents on the original receipt. This relates to the delivery of 25 cases of wines, spirits, &c. costing $10.50. The stamp is cancelled Oct. 13th, 1892, the words "Recd. payment" being written across the receipt. In 1893 the Mosquito Reserve was absorbed into Nicaragua. Telegraph stamps of Nicaragua were in use surcharged "Mosquito Reservation."

THE "CONSULTATION FEE" STAMP, GUILDHALL.

By D. Thomson.

OF the various issues of Municipal stamps now current, that of the City of London is quite distinct in design and color from those in use elsewhere. Besides the "Justice Room" issue of stamps used at the Mansion House, there exists a stamp in use at the Guildhall only, for a purpose which cannot strictly said to be legal work. The stamp is large rectangular, printed in black and perforated: the design consists of the arms of the City of London surmounted by a crest, at the top a fancy label containing "Consultation Fee, Guildhall," and at the bottom "Half-a-Crown." Before the existing Royal Courts were built, the Common Law Judges used to hold Sittings every term at the Guildhall for the trial of Commercial actions: the Counsel and Solicitors engaged found it necessary occasionally to have consultations together, and for this purpose they required the use of a room: a room was always available, and could be secured on application to the proper Official, and the amount to be paid for the use of the room was 2/6, a formal receipt for which was given with one of these stamps affixed to it. It will thus be seen, that the "Consultation Fee" was merely an amount paid to the Guildhall Authorities for the hire of a room. The plate from which the stamp was printed, was it appears a costly one; the authorities have never recouped themselves for the outlay as few of the stamps were ever used, they are seldom used now, and are not sold to the public as the authorities "cannot assent to "the disposal of the stamps in any way other "than that for which they are specifically "issued."

THE FISCAL PHILATELIC SOCIETY.

MEETING held Thursday, April 7th, 1904. Present—Mr. Schwabacher (chair), Messrs. Fulcher, Marsh, Morley, Thompson, Thomson, South and Kay.

A. C. Roussell (Canada) was duly elected a member. Two applications for membership were declined by the Committee.

Mr Morley showed many interesting fiscals, including Ceylon receipt, 1d., no wmk., perf. 13, —Great Britain, Foreign Bill, small 6d. lilac, imperf,—£1 purple, perf. 12½, and several unchronicled Indians.

The fiscals of Berne were discussed and catalogued.

Received for the library, with thanks,—"Die Stempelmarke" (Feb. 1904), "New Zealand Philatelist" (Jan. 1904), "Revista S. F. Argentina" (Dec. 1903).

From the March packet of the Home Exchange Section, upwards of £22 was sold from a total circulated value of £94. The April contribution to the Continental Section amounted to 1077 francs nett. Members will oblige by sending sheets more regularly, and selections from continental members for circulation in the Home Section, are particularly requested.

Applications for Rules and information respecting the Society should be addressed to the Hon. Secretary,

A. B. Kay, 2, Haarlem Mansions,
West Kensington, London, W.

TELEGRAPH CHRONICLE.

Colombia. Our publisher has discovered some unrecorded varieties.

1896-1900? Type 150 of the Catalogue.
50c., black on *yellow*. Imp.

Also similar to Type 151 but with Arms smaller and lettering much larger.
1 peso, green on green. Imperf.

1901. The 10c., brown on buff and 20c., blue on blue (Type chronicled in Jan. 1902) roughly pin perf.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Repub. *Biblioteca Central del Ejercito, M. de G.* Our publisher has received several values of type similar to Type 14 in our Supplement Catalogue for the Army Central Library, Minister of War. The value is added by a handstamp in several styles and colours on a blank label provided for the purpose. There seems to be a wmk in the paper on which the stamps are printed but is too faint to decipher on the copies before us. Perf. 11½.

$0,20, brown, value in blue (large figures)
$1.50 ,, ,, ,, green (small figures)
1.60 ,, ,, ,, ,, (ital. figures, without "$")
$2.50 brown, value in black (large figures)

Bikanir. M. Baillière kindly sends for inspection two copies of the 10 annas of 1884, one of which has a *green centre* and *red frame*, while the other has a *red centre* and *green frame*. We believe the former is the normal stamp so that the latter is an "error."

Buenos Ayres. (*Province*). We further extract the following from Senor Pont's Catalogue:—

Documents, 1893

35c., rose
45c., bright green
60c, dark orange
32p. grey-brown
60p. yellow-brown
70p ultramarine
80p. greenish grey
90p. yellow-brown
300p. slate-blue
400p mauve
500p. yellow
600p. lilac-rose
700p. violet
800p. yellow
900p. chestnut
1000p. olive-green
2000p pale green
5000p. orange-red

Senor Pont gives the colour of the 30c as "*ochre*" not "*violet black*" and of the 80c. as "*mauve*" instead of "*brown-red.*" The 1p. exists with two types of control.

Documents, 1894.

60p orange
300p. blue
400p. deep violet
500p. yellow-green
600p. golferino
700p. red-brown
800p. grey-blue
900p. bright green
1000p. chocolate
2000p. grey
5000p. olive

The 70p is "*chestnut*" not "*violet*" Documents, 1896. The 80c. is "*rose*" not "*orange*." The 6, 8 and 10p. exist with two types of control nos.

Buenos Ayres. (*Municip*). *Documents, 1903.* Our publisher has received two values of the series for 1903. The type is analogous to the issue for 1901. Controls in black on blank label above. Perf. 11½.

10 pesos, red-violet
20 ,, bronze-green

We beg to remind our South American readers that we have not yet received any particulars of the issue for 1902.

Ceylon. *Receipt, Draft, or Order.* Our publisher has found the 1d., Head of Queen in circle, on unwatermarked bleuté paper, *perf. 13.*

Colombia. *Timbre Nacional.* Mr. A. E. Lawrence submits four novelties. Firstly a block of five of the 20c., black of 1878 (Type 366 in Supplement Catalogue) two stamps of which are placed sideways. The stamps on the sheet are therefore evidently arranged in a somewhat similar manner to that recently discovered by Messrs. T. W. Hall and E. D. Bacon for the postage stamps of 1863. Secondly, a stamp for 1897-98 viz. 50c., *black on pale blue* (*2a Clase*). It will be remembered that the 1 peso in this colour and lettered "2a Clase" is already catalogued, so that it seems as if the stamp before us is a provisional made by altering the value only of the 1 peso stamp.

Thirdly, two values of yet another set for 1903-04. Design: Inscription and Arms in centre, in a rectangle, surrounded by floral ornament. Date above. Imperf.

1 peso, violet (1a Clase)
15 ,, green (4a ,,)

Dawson. (*Canada*) *Mining Court.* Our publisher has received a copy of the 25 cents Mining Court Law Stamp issued recently. The central design is that of a prospector examining a piece of rock, an effective and interesting stamp which we shall illustrate next month. Perf. 12.

25 cents, vermilion
50 ,, ,,

Great Britain. M. Baillière submits a remarkable "piece" which we know not how to account for. It consists of the ½d. Queen's head Postal wrapper stamp, in green, cut square, surcharged "POLICE COURTS" in two lines in black Roman caps and affixed to a portion of a document, a cancellation date (?) 7. 6. 76, being perforated through stamp and document. Can our readers throw any light on this curiosity.

Southampton Town Court Fee. Our publisher submits the 18/-, brown, *with stop* after value, perf. 12.

Liverpool Cotton Brokers' Association. Our publisher has found a 2/-, green, perf. 12½.

India. Following on top of the discoveries of Messrs Corfield and Crofton in the fiscals of this country Mr. Morley has made another batch on his own account. Some of the following we expect will want some looking for on the part of collectors.

Appelate High Court, Tullubana. The Foreign Bill stamp of 4as. (purple, bleuté) and the 8as., blue, Special Papers, surcharged "Appelate High Court. Tullubana." in red. On the Special Papers stamp the word "Appelate" is above the Queen's head and "Tullubana" below, the words "High" and "Court" being on either side of the central circle. The surcharge is similarly disposed on the Foreign Bill stamp but is accommodated to the shape of the stamp by reading upwards.

Court Fees. The Share Transfer stamp, 1a., purple and red, perf. 15½x15, surcharged "Court Fees" in black, the words "SHARE TRANSFER" being erased by a curved bar.

High Court. "Special Papers" stamps surcharged "High Court." in black.

1a., lilac
12as, pale rose

High Court Advocate "Special Papers" stamp surcharged "HIGH COURT" along top margin and "ADVOCATE" below Queen's head in black Roman caps.

50 rupees, grey

High Court Service. "Special Papers" stamp surcharged "High Court" in black, with additional surcharge "Service." in the same type, reading upwards across centre

6as., lilac on bleuté
1 rup., pale red

Special Papers. We chronicled a provisional 2as. on 40rup., blue in November last. Three others with a similar style of overprint have been issued viz. :

12as. on 20rup., bistre
1r. ,, 50 ,, grey
3r. ,, 40 ,, blue

Special Adhesive. The values of the King's Head set are now coming over. We have seen the following :—

2as., green and brown
1r., lilac and green
3r., ,,
5r., ,,

La Rioja. (*Province, Argent. Repub.*) Somewhat similar to type 124 we have a 5c. pink, of which two varieties are before us. One has a larger figure of value than the other and is printed on thicker paper. Perf. 11½.

Natal. M. Baillière possesses the undermentioned unchronicled varieties.

Embossed on azure paper. 4/6., 15/.
Embossed on white paper. 1/3., 12/-., 15/-., £1 2s. 6d., £3 10s., £25.

Peint State. Mr. Corfield writes that he has received from Mr. Crofton a batch of Indian Court Fee stamps surcharged "PEINT STATE," the surcharge being 22mm. in length.

(1) Black sur., twice, (a) reading upwards, (b) reading downwards, (1875).

1a., green (a)
8as., bistre (a)
2r., orange (b)

(2) Red sur., twice, reading upwards (1876).

1a., green
8as., bistre

(3) Red surcharge, once, reading downwards.

2r., orange

(4) Red surcharge, horizontal (1877).

1a., green
2as., grey
4as., red-brown
8as., blue
1r, green
5r., lilac

Some other values found used with the above bore no surcharge.

Queensland. *Stamp Duty.* The perf. of the current issue with King's head seems to vary considerably. Mr. Marsh has shown us the following :—

1d., purple, p. 12½ x 13
2d., carmine (Type 2), p. 13
3d., green, p. 12½
6d., lilac-rose, p. 12
1/-, pale blue, p. 13

Santa Fe. (*Province, Argentine Repub*). Our publisher has discovered the 1 peso, orange-yellow, type 149 in Supplement Catalogue, imperf.

Selangor. *Judicial.* M. Baillière writes that he has several unchronicled varieties.

(1) Surcharge "J." in *black* on postage stamps. $5, $10, $25.

(2) Surcharge "J." in *red* on postage stamp. 3c.

(3) Surcharge "Judicial" in *red* on postage stamps, $1, $5.

Tasmania. *Stamp Duty.* Mr. H. Thompson submits a new value of the Ornithorhynchus type. The stamp is lithographed and perf. 12, the value being inserted by a second printing and much out of "register." Furthermore it is postmarked.

2d., red-brown

Mr. Thompson also sends us the 1d. provisional on 3d., red-brown, surcharged "REVENUE" twice.

Transvaal. *Pass, 1899.* M. Baillière informs us that he possesses a 5/-., black on rose, of the issue chronicled in our January number.

Victoria. *Beer Duty.* Mr. H. Thompson has a small square stamp, with Head of Queen to left in a small oval in centre and words "BEER DUTY" on either side, "VICTORIA" above, "FOUR PENCE" below, also inscriptions "INLAND REVENUE" and "TWO GALLONS" with value in figures, all contained within a frame of a Greek key pattern. Wmk. V. and Crown. Perf. 12-12½.

4d. (2 galls.) aniline-red.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. May, 1904.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. V. JUNE, 1904. No. 6.

The Fiscals of Swazieland.

TO THE EDITOR OF MORLEY'S PHILATELIC JOURNAL.

Sir,

UPON reading Mr. A. B. Kay's Article, under the above heading, appearing in the October number of this Journal, I felt very doubtful about the genuineness of the stamps there described and chronicled, nor were my doubts in any way diminished on subsequently being sent a few specimens by Mr. Walter Morley for my inspection. When returning these specimens to Mr. Morley I explained that for sundry reasons I doubted the issue. To this I received a reply stating that there were two sources of revenue, namely, that collected on behalf of King Umbandine in respect of which no stamps were used; and that collected by the Swazieland Government Committee per High Court and Landdrost (Magistrate) Court.

I thereupon made enquiries and succeeded in securing a few used specimens. From those obtained by me, I am now in a position to add the following to the varieties listed by Mr. Kay, viz :—

(*a*) *On yellow paper.* 10/-; 3/- (value inverted).
(*b*) *On rose paper.* 1/6. (Provl. 6d. being added in ink to 1/- value).
5/- (Value inverted).
(*c*) *On pale or whitish green.* 1/-, 1/6. (Provl. 6d. being added in ink to 1/- value).
(*d*) *On blue paper.* 1/- (Pair, one stamp having double imprint of both inscription and value).

The cancellations on some of the stamps bear the initials of "G.W.H." i.e. G. Wreford Hudson who appears to having been the Taxing Master to the High Court of Swazieland.

My informant writes to me :—

"So far as my recollections serve me the 'Swazieland Government Committee' "did not pass any resolutions or issue proclamations dealing with the franking of "documents. I only recollect using the stamps I have sent you in connection "with Court work. This was by virtue of the Rules of the High Court of "Swazieland which were drawn up by Chief Justice Kotzé *of the Transvaal. "The High Court of Swazieland was authorized by the 'Memorandum of Princi-"ples' agreed upon between the British and (late) South African Republic "Governments with the consent of the Swazi Nation in 1890. These Revenue "stamps were used up to the date when the late S.A. Republic took over the pro-"tectorate of the country, after which Transvaal stamps were utilized.

"I enclose you a copy of the 'Stamp Tariff' which I have taken from an old "copy of the Rules of Court."

From the above information and that obtained by Mr. Kay from his correspondent, I do not think we need any longer doubt the genuineness of the stamps nor hesitate to accept them in our collections.

I subjoin a copy of the "Stamp Tariff."

Yours faithfully.

SAUL A. KLAGSBRUN.

Johannesburg.

"Tariff of Stamp Duties for the Office of the Registrar.**"

Power to Prosecute or Defend	0	5	0
Substitution of Power	0	5	0
Summons, Subpoena, or Writ	0	10	0
Any Plea	0	5	0
Petition on Notice of Motion	0	5	0
Notice setting down any Case	0	5	0
Affidavit	0	5	0
Certified copy of any document	0	5	0
Ordinary copy	0	2	6
Liquid document in provisional cases	0	2	6
Document in illiquid cases	0	1	0
Orders and Interdicts	0	10	0
Notice of Withdrawal of any Case	0	5	0
Petition for leave to appeal	1	0	0
Deed of Security in case of appeal	0	10	0
Award of Arbitrator	0	5	0
Memo. of enquiry	0	2	6
Bills of Costs of Writs filed with the Registrar	0	2	6
Bills of Costs in all cases and Applications 2% on the amount to be taxed			
Admission of Advocate	15	0	0
,, of Attorney	17	10	0
,, of Notary Public	10	0	0
,, of Conveyance	10	0	0
,, of Sworn Translator	2	10	0
Consent paper to close pleadings	0	5	0

* Chief Justice of the late S.A. Republic.

** i.e. Registrar of High Court, Swazieland.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 36.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

ARBROATH GUIDE.
Registered 1 Mar., 1842.

ARCHITECT AND BUILDING OPERATIVE.
Registered 23 Mar., 1849.

ARIS'S BIRMINGHAM GAZ.
2 dies registered 16 April, 1842.
Duty dies M 32, M 36.

ART JOURNAL. Regd. ?

ASSOCIATION MEDICAL JOURNAL.
Registered ?
Duty dies A 580, A 729.

ASSURANCE GAZETTE.
Registered 19 April, 1847.

ATHENÆUM.
Registered ?
Die 1 (20 mms.) Duty dies A 39, A 67, A 81, A 85, A 94.
Die 2 (23 mms.) Duty dies A 308, A 721.
Die 3 (26 mms.) Duty dies B 29, B 33, B 36, B 39.

ATLAS.
Registered 7 May, 1842.
Duty dies A 252, A 720, A 721, A 722, A 723, A 726, A 728, A 729, A 730, A 731, B 6, B 7, B 9, B 11, B 12, B 26.

AUSTRALIAN GAZETTE.
Registered ?
Duty die A 617.

AUSTRALIAN NEWS LETTER.
Registered 30 Sept., 1843.

AYLESBURY NEWS.
Registered 30 April, 1842.

AYR ADVERTISER.
Registered 12 Feb., 1849.

AYR OBSERVER
Registered ?
Duty die S 7.

AYRSHIRE AGRICULTURIST.
Registered 18 Sept., 1843.
Duty dies A 222, A 254.

AYRSHIRE NEWS LETTER.
Registered 9 Feb., 1844.

THE BALANCE.
Registered 27 Dec., 1845.

BANBURY GUARDIAN.
Registered 20 June, 1843.

BANFFSHIRE ADVERTISER.
Registered 28 Mar., 1846.

BANFFSHIRE JOURNAL.
Registered 20 Sept., 1845.
Duty die S 8.

BANKRUPT AND INSOLVENT REGISTER.
Registered 8 Jan , 1846.

BANKRUPT CALENDAR.
Registered 5 May, 1842.

BAPTIST GUARDIAN.
Registered 2 Oct., 1845.

BATH AND CHELTENHAM GAZ.
Registered ?
Duty die A 481 (used in 1848).

BATH & CLIFTON LOOKER-ON.
Registered 17 Mar., 1849.

BATH & DEVIZES GUARDIAN.
Registered ?
Duty die A 52 (used in 1837).

BATH CHRONICLE
Registered 5 May, 1842.
Duty dies A 173, A 299, A 734, A 737, M 16, M 30.

BATH HERALD
Registered 23 April, 1842.
Duty dies A 316, A 445.

BATH JOURNAL.
Registered 16 April, 1842,
Duty dies A 281, A 720, B 15, B 24.

BATH POST.
Registered ?
Duty die A 199.

BEACON.
Registered 17 April, 1846.

BEDFORD NEWS.
Registered 20 Aug., 1845.

BEDFORD STANDARD.
Registered 3 Nov., 1842.

BEDFORD TIMES.
Registered 15 Oct., 1845.
Duty dies A 386, B 16, B 26, B 29.

BELL'S LIFE IN LONDON.
4 dies registered 21 Dec., 1843.
4 dies registered 7 June, 1848.
Duty dies A 573, A 725, B 28, B 38.

BELL'S NEW LIFE IN LONDON.
Registered 28 Dec., 1842.

BELL'S WEEKLY MESSENGER.
2 dies registered 27 April, 1842.
2 dies registered 11 April, 1848.
Duty dies A 136, A 725, A 726, B 13, B 23, B 36.

BELPER &c. UNION ADVERTISER.
Registered 18 April, 1843.

BEMROSE'S TRAVELLER'S GUIDE.
Registered 15 Mar., 1848.

BENTS LITERARY ADVERTISER.
Registered 16 April 1842.
Duty die B 7.

BERKSHIRE CHRONICLE.
Registered 16 April 1842.
Duty dies B 29, B 31.

BERROWS WORCESTER JOURNAL.
Registered ?
Duty die M 49.

BERWICK & KELSO AGRICULTURIST.
Registered 26 Nov., 1844.

BERWICK & KELSO WARDER.
Registered ?
Duty dies A 141, A 171.

BERWICK ADVERTISER.
Registered ?
Duty die A 548.

BIBLE CIRCULAR.
Registered 9 Feb., 1847.

BIRMINGHAM JOURNAL.
1 die registered 11 April, 1844.
1 die registered 9 April, 1849.
Duty dies S 9, S 10.

BIRMINGHAM MERCURY.
1 die registered 23 Dec, 1848.
1 die registered 10 Feb., 1849.
Duty die A 680.

BLACKBURN MERCURY.
Registered 20 June 1843.

BLACKBURN STANDARD.
Registered 5 April, 1849.

BOLTON CHRONICLE.
Registered 12 April, 1849.

BOLTON TIMES.
Registered 30 Dec., 1847.

BORDER ADVERTISER.
Registered 24 Dec., 1847.
Duty die S 14.

BORDER WATCH.
Registered 11 Oct., 1843.

BOSTON HERALD.
Registered ?

BOTANICAL GAZETTE.
Registered 13 Dec., 1848.

BRADFORD OBSERVER.
Registered 6 Feb., 1849.

BRADSHAW'S RAILWAY GAZETTE.
1 die registered 10 July, 1845.
1 die registered 15 Oct., 1845.

BRADSHAW'S RAILWAY GUIDE.
Registered 22 July, 1846.

BRECHIN ADVERTISER.
Registered 30 Sept., 1848.

BRIDGEWATER TIMES.
Registered 30 Dec., 1845.

BRIGHTON GAZETTE.
Registered 16 April, 1842.

BRIGHTON GUARDIAN.
Registered 5 May, 1842.
Duty die A (number illegible).

BRIGHTON HERALD.
Registered 16 April, 1842.
Duty die A 708.
,, ,, M 4
It is curious to find an M die on a Brighton paper—was this used in London before the die was sent to Manchester ?

BRIGHTON RAIL'AY TIME BILL.
Registered 3 Dec., 1844.

BRISTOL EMANCIPATOR.
Registered ?

BRISTOL EXAMINER.
Registered 31 Dec., 1849.

BRISTOL GAZETTE.
Registered 3 June, 1842.

BRISTOL MERCURY.
Registered 28 Dec. 1848.
Duty die M 42

BRISTOL MIRROR.
1 die registered 7 May, 1842.

MORLEY'S PHILATELIC JOURNAL.

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EDITORIAL.

U.S. Philippine Revenues.

WE wish to conclude this month our remarks on Dr. Perry's paper on the U.S. Revenue stamps for the Philippines in the *American Journal of Philately* which we suspended for a number in order to work off some other matters requiring attention. There remains to see what Dr. Perry has to say with regard to the "Giro" and "Customs" stamps. As in the case of stamps for other duties the first issue of "Giros" consisted of the Spanish set initialled by American officials. All three signatures referred to in the March editorial may be found on each denomination. Dr. Perry only gives them as initialled in *red* ink but as Mr. Preston Pearce has found the 2 pesos initialled in black (see January, 1903 No.) and possibly other values will turn up, since owing to the rapidity of production and short time of use it would probably be considered immaterial what ink was used for initialling. The last mentioned gentleman is perfectly correct in his surmise that the Giro stamp surcharged "U.S. INTERNAL REVENUE" in blue and listed in the Spanish Catalogue under the Receipt Stamps is incorrectly placed and that the surcharge did not alter the duty for which the stamp was intended. Dr. Perry states that "very few" of the Spanish set were so treated and only gives the two values (viz. 20c d. peso and 2p. 40c.) known to Mr. Pearce as having been seen by him. We now arrive at the complex but interesting issues of 1899-1901. The first issue was Type 315 (III) of the Spanish Catalogue, with no serif to the figure "1" of the date. Dr. Perry lists all the denominations in this type and gives the number printed as follows 5c.d.p., 4000; 15c.d.p., 2500; 20c.d.p., 3000; 30c., 60c., 80c., 1p. 20c., 2000 each; 1p. 80c., 1000 and of the remaining values 500 each. It is curious to note that the 5c.d.p. and 20c.d.p. which appear to be the commonest according to the numbers printed are not recorded by Mr. Pearce in his revised list in the Feb. 1903 number; the three other values not yet found by Mr. Pearce must it appear be added to the Catalogue. As regards Type II. we learn that these belong to a second printing from new stones, the numbers printed being 5c., 20c., 30c., 60c., 1p. 20c., 7500 each; 15c., 5000; 2p. 4500; 80c., 3500; 1p. 40c., 1500; 1p. 80c., 2p. 40c., 1000 each and 500 each of the remaining values. The types I. and IV. of the Spanish Catalogue as well as others described by Mr. Preston Pearce seem to belong to this printing and Dr. Perry accounts for their existence "as a result of more than one engraver having been employed in preparing the stones" but he closes his remarks on this issue with the statement that "These stamps "were reprinted from new stones, as those in use "became broken during the process of printing "the stamps," which apparently refers to the 4 and 6 pesos in Type IV. We fear that owing to the scarcity of blocks or pairs of stamps of this issue the arrangement of the varieties on the sheet will long remain in obscurity. It is worth noting that the stamps are printed in sheets of fifty. Coming to the issue for 1900 we note that all denominations exist in Type II. The quantities printed are 5c., 22,000; 15c., 18,000; 20c., 30c., 10,000 each; 60c., 8,000; 1p. 20c., 1p. 40c., 1p. 80c., 4,000 each; 80c., 5p., 2,000 each and 1,000 each of the remaining values. No further light is thrown on the numerous varieties. In Dec. 1900, 5,000 each of the 5c., 20c., and 80c. *without date* were printed and later the following values in the quantities given were added to this set:—5c., 32,000; 30c., 25,000; 20c., 24,000; 15c., 60c., 15,000 each; 80c., 2p., 6,000 each; 1p. 20c., 2p. 40c., 3p.; 3p. 60c., and 4p., 1,000 each. In Dec. 1902 the current set came into use. We can but glance at the "Customs" stamps. They were created by the "Philippines Customs Administrative Act" which came into force on Feb. 6, 1902. Provisionals were issued on Feb. 7th, 1902 as described and listed by Mr. Preston Pearce in the Dec. 1902 number, but Dr. Perry's list contains many which must be added thereto and as we have no space to enumerate them here we must refer those interested to the paper itself. On April 18th, 1902 these provisionals were superseded by the lithographed Customs stamps which themselves were replaced by an engraved set on Oct. 31st., 1902.

We have reviewed this paper at some length as we consider that these stamps are of the greatest possible interest and that nothing even in the postal line affords such an opportunity for the highest kind of philatelic research. Moreover Dr. Perry's article embodies information on which future study of these stamps must be based. The types of the Giro series are complex it is true and the existence of the stamps in limited quantities adds to the difficulty of elucidating the distinctive features of the various printings but with patience these difficulties may be overcome and the careful study of these stamps should afford many hours of the keenest enjoyment to the philatelist who has been initiated in the esoteric mysteries of his pursuit.

BRITISH RAILWAY STAMPS.

By "K."

THE NORTH EASTERN RAILWAY.

ONE of the first to issue parcel stamps, this company retained its original designs for over 45 years, so that a general collection of its labels is a fairly simple process. On the other hand, owing to the long period the dies have been in use, the numbers of minor varieties of type, surcharge, etc, have been almost innumerable, and a specialized collection becomes so unwieldy that such hints as I can give towards its completion are better confined to small print. The classification of North Eastern Railway stamps is further complicated by several different series, although serving more or less the same purpose, being in use on different sections of the line at the same time; and it therefore seems simpler not to attempt, at present, to describe each issue in its exact chronological order, or under its separate series, so much as under such main varieties of type and perforation as may be useful for purpose of classification. I shall, therefore, distinguish each subtype by letters, instead of figures, in the hopes that further investigation may clear up many details as to date and purpose of issue that are at present obscure about these stamps.

Anyone who has dabbled in Railway Philately must be familiar with the plain, ugly, design of the early North Eastern stamps. I will not, therefore, waste space in illustrations, or in too elaborate description of the types, but proceed at once to what must appear, to outsiders, an almost unnecessarily long list of main issues; although even now I must leave all details of the many minor varieties of each issue to an article which at some future date I may have time to compile and Mr. Morley space to include in his journal.

Issue A. 1855. (For conveyance of newspaper parcels by weight.) Large Rect. 58 x 45mm. Background of wavy lines running down from left to right with Arms of Company (3 shields) in centre, nearly covered by large figures denoting weight, in pounds. Scrolls above and below, inscribed respectively "North Eastern Railway" and "Prepaid Newspaper Parcel." Large vertical control numbers, in black; and most bear a red diagonal surcharge, LOCAL, in block capitals. Black on white, perf. 12½.

1½lbs., 3lbs., 6lbs., 12lbs., 24lbs., 48lbs.

Note. Several values are known without the surcharge "LOCAL," and I have not yet seen a surcharged 6lbs.

Issue B. About 1875? Similar to above, but with the words "At owner's risk" added in the bottom label.

Black on white, red surcharge, perf from 11 to 12½. 1½, 3, 6, 12, 24, 48lbs.

Note. A 9lbs stamp is catalogued by Morley, but neither Mr. Potter nor myself have ever seen it. In addition to innumerable varieties of control numbering, and of flaws of minor importance in the background, etc, I have met with no than less 4 different kinds of type in the figures of the 1½lbs., 3 of the 6lbs., and 2 each of the 12 and 24lbs.

The 3lbs is known with with surcharge "LOCAL" inverted.

(To be continued.)

BAHAMAS POSTAL STATISTICS.

From a Blue-Book issued in April last entitled "General Descriptive Report on "the Bahamas Islands in which is included the Annual Report for 1902" we extract the following table:—

STATEMENT OF STAMPS, ENVELOPES AND POST CARDS sold at the General Post Office during the Year ended 31st March, 1903.

		£	s.	d.
107,869	stamps at 1d.	449	9	1
71,052	,, ,, 2½d.	740	2	6
5,138	,, ,, 4d.	85	12	8
4,114	,, ,, 5d.	85	14	2
6,477	,, ,, 6d.	161	18	6
6,853	,, ,, 1s.	342	13	0
1,311	,, ,, 2s.	131	2	0
1,253	,, ,, 3s.	187	19	0
1,383	,, ,, 5s.	345	15	0
459	,, ,, £1	459	0	0
353	Envelopes (1d.) at 1½d.	2	4	1½
375	,, at 2s 7d. for 25	1	18	9
581	,, at 2d.	4	16	10
2,016	,, at 2½d,	21	0	0
91	,, at 3d.	1	2	9
2,776	Post Cards at 1d.	11	11	4
275	,, at 2d.	2	5	10
		3,034	5	6½
	Less affixed to Deposit Cards		9	0
		£3,033	16	6½

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Ceylon. The various series with the King's head are now appearing. We have not yet listed the following, most of which have been shown to us by Mr. O. Marsh.

Foreign Bill.

40c., yellow green and carmine.
80c., yellow and black.
1r. 20c., violet and green.

Judicial. Surcharged on "Stamp Duty".

10c., lilac and blue.
15c., ,, black.
25c., ,, black.
50c., ,, green.
1r., green and green.
2r., ,, orange.

Stamp Duty.

5c., lilac and red.
10c., ,, blue.
15c., ,, black.
25c., ,, black.
50c., ,, green.
1r., green and green.
2r., green on orange.

Colombia. *Habilitacion.* Our publisher has seen another value of the issue for 1897-98 Triangular type as usual.

30c., black

Timbre Departmental. Our publisher has a small oblong stamp, with Arms on left and inscription and value to right. Imperf. and perf. 10 horizontally.

50c., black on flesh

Timbre Nacional. 1895-96. Mr. A. E. Lawrence submits the 20c., black on yellow surcharged "REVISADA" in faint red Roman caps.

1903-04. Our publisher submits a 1 peso, similar in type to Type 374 of our Supplement Catalogue. Imperf.

1 peso (1a Clase), black on rose

1903-04. Mr. A. E. Lawrence sends us a stamp of much superior workmanship to the various crude productions which we have been chronicling lately for this "biennium". The design is a small upright rectangle with Arms in a circular band lettered "TIMBRE NACIONAL" in centre Name above with date in two small transverse ovals. The value "QUINCE PESOS" on a straight label at the base, with a curved scroll just above it bearing the words "CUARTA CLASE". Perf. 12.

15 pesos, green

A minute inscription below the frame of the stamp informs us that it is lithographed by J. L. Arango of Medellin.

Cordoba. (*Prov. Argent. Repub.*) Mr. H. Thompson submits some values of various duties for 1902 which do not appear to have been recorded.

Guias. Type described in September 1903. Perf. 11½.

10 pesos, blue

Impuesto à Frutos? We have before us four stamps, three of which are lettered "IMPUESTO" and the fourth "A FRUTOS," all being of a similar type to the "Guias" series. As the fourth, a 50c., agrees pretty well in colour with one of the three bearing the word "IMPUESTO" on a straight label in similar type and position to the words "A FRUTOS" on this stamp we surmise these stamps are representatives of a double set for this duty. If this be so, we can record the following values. Perf 11½. Controls in black at base.

50c., blue
1p., brick-red
5p., red-violet

Duty.?. A stamp of same general design to the preceding bearing the word "CONTROL" in coloured letters on a blank label at base. Perf 11½.

1.25 pesos, lilac-rose

1903. One value of new design containing Arms on a shield with inscription "AÑO 1903" on either side Above is the inscription "RENTA PROVINCIAL DE CORDOBA." Below, the value in white figures on a coloured ground in circles with "PESOS NACIONALES" between and the word "CONTRALOR" in colour on white ground. At the base is a lined label for control no. which is in black. Perf. 12½.

3p. nac., brown

Corea. In October 1901 under the heading "Japan" we chronicled four values of the current Japanese Revenue stamps bearing an overprint, in red, which we were unable to identify. We now learn from a correspondent in Corea that these stamps are in use there and that the following values may be found with this overprint, viz: the 1, 2 and 5 rin, 1, 2, 5, 10 and 50 sen, 1, 5 and 10 yen. It is reported that they will shortly be obsolete The Corean government has not as yet issued any fiscal stamps.

Cuba. *Policia.* Mr. A. E. Lawrence submits a portion of a document bearing half stamps, split diagonally, of the 62c., orange and 3 75p. brown of 1879.

To the same gentleman we are indebted for a number of handsome labels beautifully engraved by the American Bank Note Co., for various articles of consumption. These seem to fall into two series, one for Home Manufactures lettered "*Fabricacion y Consumo*" all in *green* and another for importations lettered "*Importacion*" in *carmine*. The stamps are oblong rectangles of various sizes, bearing the words "REPUBLICA DE CUBA" and suitable inscriptions. There are probably a number of other values as the stamps before us all bear a double enumeration (1) of a series denoted by letters (2) of the no. in the Series. We give these nos. on the stamps sent by Mr. Lawrence

I. FABRICACION Y CONSUMO.

Agua Artificial o Refresco. 5c., green (½ botella) No. 15. Série C. Imperf.

Licores Fuertes. 10c., green (½ botella, ½ litro). No 2. Série C. Roul.

Picadura. 3c., green (½ libra) No. 9. Série C. Roul.

Vinos. The stamp for "Agua artificial etc." surcharged in red in three lines "**Un centavo** ½ BOTELLA—VINOS."

1c. on 5c., green. Imperf.

II. IMPORTACION.

Cerveza. 5c., carmine (½ botella) No. 9. Série A. Imperf.

Vino Comun. 3c., carmine (botella o litro) No. 5. Série A. Roul.

Havana, Arbitrios Municipales, 1883. Mr. A. E. Lawrence sends the "Cuba—Policia" stamp of 1881, 25c. de peso, bright rose, surcharged "HABILITADO—ARBITRIOS—MUNICIPALES—1883" in four lines in a single-lined rectangle, in *blue*.

Dominican Republic. Mr. A. E. Lawrence submits a vertical pair of the 1c., red of 1884, the upper stamp of which has a small "N" and a Roman "V" in the word "CENTAVO".

India. *Court Fee* and *Court Fee Service.* Mr. W. Corfield sends us an interesting communication with respect to these stamps. He writes "In the Government collection here I yesterday "saw a list with attached specimens of Court "Fee stamps. The colours given are those of "the printed notification dated 29th Jan. 1875 ". . . . There are two types of the surcharge "'Service.' The larger (*a*) has no stop, the less "(*b*) has a stop. I have *seen* those indicated but "there are probably others."

1	anna,	sea-green	*a*	
2	,,	orange	*a*	*b*
3	,,	Brunswick green	*a*	
4	,,	light red	*a*	*b*
6	,,	Prussian blue	*a*	
8	,,	burnt umber		*b*
12	,,	neutral grey	*a*	*b*
12	,,	orange (later)		
12	,,	brown-purple (later)		
1	rupee,	sea-green		*b*
2	,,	orange		
2	,,	grey (later)		*b*
4	,,	light red	*a*	
5	,,	violet	*a*	
7	,,	violet-pink		
7	,,	rose-pink (later)		
10	,,	sea-green		*b*
20	,,	orange		*b*
20	,,	neutral-grey (later)		
40	,,	light red		
70	,,	magenta		
100	,,	sea-green		
200	,,	orange		
400	,,	light red		
700	,,	magenta		
1000	,,	orange-vermilion		

"The Court Fees now listed are of course of "the types already catalogued but I now give "the *Official* colours."

Mr. Corfield also notifies the following :—

High Court Attorney. "Special Papers" stamps surcharged "HIGH COURT" along top margin and "ATTORNEY" below Queen's head in Roman caps.

50 rupees, grey
200 ,, brown

High Court Vakil. (Vakil=Attorney) "Special Papers" surcharged as last with "VAKIL" in place of "ATTORNEY."

25 rupees, lilac
50 ,, grey
200 ,, brown
500 ,, green

High Court Notarial. The 1r. Foreign Bill surcharged "HIGH COURT—NOTARIAL" in two lines reading upwards, *with the words* "FOREIGN BILL" *barred.*

Notarial. The 1r. Foreign Bill surcharged "NOTARIAL" horizontally across centre, *with the words* "FOREIGN BILL" *barred.*

Jamaica. Mr. A. E. Lawrence submits specimens of the new (small) series of Great Britain "General Duty" dies impressed in blue on unwaterwarked paper and surcharged "JAMAICA" in black block caps. Perf. 12.

6d., blue, Die, rose and H.
9d., ,, ,, ,, ,, B.
1/-, ,, ,, ,, ,, H.
2/-, ,, ,, ,, ,, I.
5/-, ,, ,, ,, ,, H.
10/-, ,, ,, ,, ,, I.
£1, ,, ,, ,, ,, F.

Mexico. Mr. H. Thompson sends us various unlisted novelties.

Contribucion Militar. Arms in a circle in a square with spandrels filled in with ornament, below two blank labels, the upper bearing the words "CONTRIBUCION MILITAR" and lower the value "UN PESO." The whole contained in a rect. of pearls. Imperf.

1 peso, black on bluish

Documentos, 1903-04. Additional values of the set listed last September. All on pinkish paper.

10c., brown and blue
25c., pink and green
50c., dark blue and olive
1p., dark blue and yellow

Renta Interior, 1903-04. Further values of set notified last September.

5c., brown
10c., carmine
25c., bright green
50c., dark green
1p., lake

Also of type with cap of liberty and rays and branches in a hexagon referred to in the September chronicle of last year.

25c., bright green
1p., lake

Paraguay. *Sello, 1898.* Mr. A. E. Lawrence sends a value not catalogued in our Supplement Catalogue in the January No. With control No. Perf. 11½.

4.50 pesos, purple-brown

Peru. *Sello.* A copy of the 2c. for 1903-04 (No. 177 in Supplement Catalogue) sent to us by Mr. Lawrence shows us that the colour is *blue.*

San Juan de Porto Rico. *Impuesto Municipal.* Two bands, on yellowish paper, wtih inscriptions "Impuesto Municipal—(value)—San Juan Pto.—Rico." Perf. 11½. Sent by Mr. Lawrence.

1½c., buff
$1, dark blue

Santander. (*Colombia.*) *Timbre Departmental.* Our publisher submits a small oblong rect. with Arms on left and the inscriptions "REPUBLICA DE COLOMBIA—TIMBRE—Departmental de Santander—CINCUENTA 50 CENTAVOS" in white letters on a coloured ground on left. Imperf.

50 cent., carmine

Southern Nigeria. *Consular.* We have seen another value of the postage stamps surcharged "CONSULAR" in red. Wmk. Crown C.A. Perf. 14

1/-, black and green

Tasmania. *Stamp Duty.* Mr. O. Marsh has shown us a 1d. value of similar design to the current Victorian, i.e. with figure of value in centre. Wmk. V. and Crown. Perf. 11½.

1d., blue

Uruguay. Mr. H. Thompson sends us the undermentioned Bill stamps surcharged "SEGUNDO TRIMESTRE—1904" in black.

1c., red. Perf. 11½
2c., green. ,,
5c., yellow. Roul.
10c., brown. ,,
15c., red-brown. Roul.

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A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. V. JULY, 1904. No. 7.

The Revenue Stamps of Dominican Republic.

BY WALTER MORLEY.

THIS is one of the unexplored countries as far as fiscals are concerned. With one or two exceptions the stamps have been rarely met with in this country, and it is only recently that some batches of these have been ferreted out from the country by American collectors. Moen's Catalogue lists 13 varieties only, and one of these is a ? as to the colour, viz. the 25c. of 1883, while he could only affix selling prices to three stamps.

Roussin in 1898 lists 16 varieties, pricing ten of them, and from the lists now published it will be seen that recent discoveries have added a great deal to our knowledge of these interesting stamps.

1881. Arms in centre, "TIMBRE" above and value below "UN CUARTO DE CENTAVO," with figures of value at each side of arms. The whole enclosed in upright rect. lined frame (Type 1). Printed in blue on white wove paper in sheets of 40 (4 rows of 10).

¼ centavo, blue.

Type 1

Type 2

Type 3

Type 4

Similar design, but larger (Type 2). Printed in sheets of 24 (6 rows of 4). Imperf.

5 pesos, rose.

Variety: surcharged "TIMBRES" in an oval, in violet.

5 pesos, rose.

1882. Smaller design (type 3). Rouletted on coloured lines.

¼ centavo, blue.

Similar design to 1881 issue, but background filled in (Type 4). Rouletted on coloured lines.

5 pesos, rose.

Varieties: surcharged "TIMBRES" in oval, in violet.

½ centavos, blue.

5 pesos, rose.

1883. Similar design to the postage stamps of this date. Arms in centre of a double lined rect. frame printed in colour on thin white wove paper, with "TIMBRES" at top and value at bottom added by a second printing in black. Printed in sheets of 28 (4 rows of 7). Imperf.

UN centavo, red and black.
5 CTS. green and black.
25 CTS. yellow and black.
UN PESO violet and black.

NOTE. This 25c. stamp is somewhat rare, Moens did not know the colour of it, and Roussin omitted it altogether from his Catalogue.

1883? Provisional issue? This is apparently sheets of the *postage paper*, and type of arms of 1866, "TIMBRE" above and "CINCO CENT" in block type below Arms in a single lined rect. frame, the whole printed in black on pale green wove paper. Imperf.

CINCO CENT, black on pale green.

1883? Provisional? The postage stamps of 1880 and 1881 surcharged vertically with "TIMBRES" in oval in violet. Rouletted.

25c., mauve (of 1880).
25c., „ (with rose coloured network of 1881).

(To be continued.)

The Newspaper Tax Stamps of Great Britain.

BY WALTER MORLEY.

(*Continued from page 44.*)

1d., NEWSPAPER TAX (TYPES 64 TO 70).

With name of paper at left hand side of the die.

BRISTOL TEMPERANCE HERALD.
Registered?

Duty dies A 461, A 463, A 505, A510, A 521, A 556, A 576, A 605, A 639.

BRISTOL TIMES & FELIX FARLEY'S JOURNAL.
Registered?
Duty dies A 698, A 717, A 718, A 737,
„ „ B 21
„ „ M 26

BRITANNIA.
1 die registered 5 May, 1842.
1 die registered 16 Jan., 1845.

BRITISH & FOREIGN RAILWAY JOURNAL.
Registered 12 Nov., 1845.

BRITISH ARMY DESPATCH.
Registered 12 July, 1848.

BRITISH BANNER.
1 die registered 30 Dec., 1847.
1 die registered 7 Jan., 1848.
Duty die A 609.

BRITISH FRIEND.
Registered 1 Feb., 1843.

BRITISH GAZETTE.
Registered?
Duty die A (no. illegible).

BRITISH LEAGUE.
Registered 12 Dec., 1846.

BRITISH LION.
Registered 6 May, 1843.

BRITISH MEDICAL JOURNAL.
Registered ?
Duty dies B 13, B 23, B 28.

BRITISH MILLENIAL HARBINGER.
Registered 3 May, 1848.

BRITISH RECORD OF OBSTETRIC MEDICINE.
Registered 17 Dec. 1847.

BRITISH STANDARD.
Registered ?
Duty dies B 30, B 32.

BRITISH STATESMAN.
Registered 10 Mar., 1842.

BRITISH TEMPERANCE ADVOCATE.
Registered 19 Dec., 1849.
Duty dies A 553, A 662.

BRITISH TEMPERANCE HERALD.
Registered 25 April, 1842.

BROWN'S WESTON VISITOR.
Registered 12 Aug., 1847.

BRYDONE'S MUSICAL & LITERARY MISCELLANY.
Registered 20 Sept., 1849.

BUCKS ADVERTISER & AYLESBURY NEWS.
Registered 27 Jan., 1847.
Duty die B 25.

BUCKS CHRONICLE.
Registered 6 April, 1848.

BUCKS HERALD.
Registered 22 April, 1842.
Duty dies A 3, A 5, A 11, A 13, A 14, A 19, A 30, A 95, A 110, A 131. A 163, A 172, A 188, A 224, A 265, A 304, A 308, A 309.

BUILDER.
Registered 1 Feb., 1843.
Duty dies A 711, B 18.

BURY & NORWICH POST.
Registered 16 April, 1842.
Duty dies A 257, A 345, A 408, A 420, A 459, A 474, A 676, B 11, B 13, B 14.

BURY & SUFFOLK FARMERS' JOURNAL.
Registered 20 Aug., 1844.

BURY & SUFFOLK HERALD.
Registered 16 April, 1842.

BUXTON HERALD.
Registered 16 July, 1842.

CAITHNESS CHRONICLE.
Registered 9 Oct., 1846.

CALEDONIAN MERCURY.
Registered 12 Feb., 1849.
Duty dies A 31, A 34.

CAMBRIAN.
Registered ?

CAMBRIDGE CHRONICLE.
Registered 27 April, 1842.
Duty dies B 20, B 23.

CAMBRIDGE INDEPENDENT PRESS.
Registered 16 April, 1842.

CANTERBURY WEEKLY JOURNAL.
Registered 16 June, 1842.
Duty die A (number illegible).

CAPTAIN PIDDING'S CHINESE OLIO.
1 die registered 1 May, 1844.
1 die registered 2 May, 1844.

CARLISLE JOURNAL.
1 die registered 1 May, 1848.
1 die registered 10 Feb., 1849.

CARLISLE PATRIOT
Registered 20 Jan., 1848.
Duty die S 8.

CARLTON CHONICLE.
Registered ?
Duty die A 15.

CARMARTHEN JOURNAL.
Registered 29 Nov., 1848.
Duty dies A 730, B 26.

CARNARVON and DENBIGH HERALD.
Registered 6 May, 1848.

CATHOLIC.
Registered 29 July, 1842.

CATHOLIC HERALD.
Registered ?
Duty die A 652.

CATHOLIC INSTRUCTOR.
Registered 8 Aug., 1844.

CATHOLIC RECORD.
Registered 31 Dec., 1847.

CATHOLIC STANDARD.
Registered 15 Oct., 1849.

CENSOR.
Registered 1 Jan., 1846.

CERBERUS.
Registered 15 June, 1843.

CHAMBER'S EDINBURGH JOURNAL.
Registered 18 Jan., 1844.

CHAMBERS EDINBURGH JOURNAL.
Registered 9 Feb., 1844.

CHAPMAN'S WEEKLY MAGAZINE.
Registered 26 Sept., 1843.

CHELMSFORD CHRONICLE.
Registered 11 April, 1843.
Duty dies M 33, M 44.

CHELTENHAM CHRONICLE.
Registered 27 April, 1842.
Duty die A 84.

CHELTENHAM JOURNAL.
Registered 5 May, 1842.
Duty dies A 321, B 23.

CHELTENHAM LOOKER ON.
Registered ?
Duty dies A 6, A 9, A12, A 28, A 57, A 61, A 65, A 76.

CHELTENHAM PARISH REGISTER.
Registered 31 Jan., 1849.

CHEMICAL GAZETTE.
Registered 28 Oct., 1842.

CHESS CHRONICLE.
Registered ?

CHESTER CHRONICLE.
Registered 28 Dec., 1848.
Duty die B 21.

CHESTER COURANT.
Registered ?
Duty die B 21.

CHILDREN'S MISSIONARY RECORD.
Registered 9 May., 1846.

CHILDREN MISSIONARY RECORD.
Registered 11 Jan., 1847.

CHRISTIAN NEWS.
Registered 23 June, 1846.

CHRISTIAN TIMES.
Registered 12 Aug., 1848.

CHRISTIAN TREASURY.
Registered 13 Mar., 1845.
Duty die A 438.

CHRONICLE & MUNSTER ADVERTISER.
Registered 26 Mar., 1844.

CHURCH & STATE GAZETTE.
Registered 14 Feb., 1842.
Duty dies A 272, A 377.

CHURCH CHRONICLE.
Registered 2 Dec., 1845.

CHURCH MISSIONARY INTELLIGENCER.
Registered 25 May, 1849.

CHURCH REVIEW.
Registered ?
Duty dies B 30, B 31, B32.

CHURCH TIMES.
Registered 18 Sept., 1848.

THE CHURCHMAN'S
Registered 20 Aug., 1844.

CHURTON'S LITERARY REGISTER.
Registered 31 Jan., 1845.

CINQUE PORTS CHRONICLE.
Registered ?
Duty die A 125.

CITIZEN.
1 die registered 18 Feb., 1845.
1 die registered 10 Jan., 1849.

CIVIL SERVICE GAZETTE.
Registered ?
Duty die B 35.

CLACKMANNANSHIRE ADVERTISER.
Registered 17 Jan., 1844.

CLERICAL JOURNAL.
Registered ?
Duty dies B 35, B 37.

CLIFTON CHRONICLE.
Registered ?
Duty dies A 703, A 707, A 730.

CLYDE COMMERCIAL REGISTER.
Registered 3 July, 1845.

COCKERMOUTH MISCELLANY.
Registered 31 Mar., 1843.

THE COLLIERY GUARDIAN.
Registered ?
Duty dies B 36, B38,
" " M 32.

COLONIAL CHURCH CHRONICLE.
Registered 7 July, 1847.

COLONIAL DESPATCH.
Registered 4 Feb., 1848.

COLONIAL GAZETTE.
Registered ?
Duty die A 132.

COMMERCIAL JOURNAL
Registered 23 Dec., 1848.

COMMERCIAL REVIEW.
Registered 14 May, 1842.

COMMERCIAL TRAVELLER.
Registered 17 Feb., 1842.

COMMONWEAL.
Registered 27 May, 1846.

COMMONWEALTH.
Registered 19 May, 1848.

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L. W. FULCHER, B.Sc.,
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ENGLAND.

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WALTER MORLEY, 15, Brownhill Gardens.
Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

WITH the month of July commences the "off" season for philately and most of our philatelic brethren are putting aside their albums and betaking themselves to fresh fields and pastures new. We have to make the most of what sunshine we get in these remarkable islands of ours so that indoor pursuits are laid aside and matters for comment are not so plentiful as an editor would wish.

* * * * *

Most of the activity in fiscal philately now centres in the Fiscal Philatelic Society and as far as we can judge the Society has accomplished some important work this season. Quite a new departure has been made in attacking the fiscals of a European country viz.: Switzerland. Some of us have thought that this country has been pretty well done already, yet as a matter of fact it has been found to bristle with intricate details, and though one or two fine collections of the country have been brought to the meetings, yet the Society has felt itself severely handicapped by the want of more specimens for examination. It seems that the fiscals of European countries meet with unwarranted neglect amongst us here and we would take this opportunity to appeal to our leading collectors to pay more attention to these stamps, which we know to be full of interest, apart from the many unexpected things which are likely to turn up with the further study of them.

* * * * *

Our Supplement Catalogue of the fiscals of South America is drawing to a close. We believe that the list of the fiscals of Uruguay which we conclude in this number is a vast improvement on any that has yet been published and we particularly wish to state that this result has been attained by the kind co-operation of Mr. H. Thompson whose magnificent collection of these stamps stands unrivalled. We tender him our grateful thanks for the many additions—some hundreds—to our first draft of the catalogue which we have made from specimens in his collection. As a completion of the Catalogue we shall publish a title page and index to the whole so that the Catalogue may be bound up by those who so desire as a separate work.

The question is being considered as to what shall follow. It is proposed that "United States, Mexico and Central America" would meet with the approval of our subscribers and it seems probable that this will be adopted.

* * * * *

The *Philatelic Society of New York* have recently devoted an evening to the inspection of part of the wonderful fiscal collection of our valued correspondent Mr A. E. Lawrence. The *Metropolitan Philatelist* in commenting on the fact, offers some sensible remarks which we reproduce for the benefit of our readers. "Monday evening last revenue amateurs were treated to a view of part of the magnificent collection of Mr. A. E. Lawrence. The volumes on exhibition contained the stamps of Cuba, Porto Rico, Spain, and Uruguay, and form the most complete assortment of these stamps in existence. The collection was greatly admired by all present and there are indications that there will be several new revenue collectors to add to the growing number interested in fiscal stamps. The great advantage offered by this field of effort is the absence of a catalogue and consequently of speculating. Each amateur has to do his own hunting, so that the reward goes to the keenest hunter instead of to the owner of the largest purse. The Philatelic Society should offer a medal to the most interesting collection of revenue stamps that can be secured by any member in the next six months."

* * * * *

Last year—in April to be exact—we chronicled and illustrated some stamps supposed to be fiscals from "Samos." Herr Kalckhoff afterwards wrote us that the inscription on them seemed to infer that they were intended for "internal postage." Major Evans in the *Monthly Journal* commenting on this stated that he had chronicled them many years ago and asks for further information. Much to our astonishment the stamps turn up as a novelty in *Ewen's Weekly Stamp News* for June 4, accompanied by an illustration of another type of stamp. Cannot somebody unravel this mystery?

* * * * *

While looking through a specialized collection of the postage stamps of Fiji some time ago we noticed several copies of the earlier stamps apparently surcharged with a "D" in two different types and pen-cancelled. The date on one copy was "1872." The owner of the collection did no know what they were. Can it be that these represent a provisional issue of fiscals for these islands, the letter "D" standing for "Stamp Duty." The *Fiscal Philatelic Society's* list gives the date of issue of the well known long stamps as "1883." Assuming that we deciphered the pen-cancellation correctly as "1872" it would seem that these stamps, if provisionals they were, existed for some time, so that it is strange we have not heard of them before. We shall be glad to receive information on this subject.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 46.*)

THE NORTH EASTERN RAILWAY.

ISSUE C. 1903. As issue B, but lines of background run downwards from right to left. The surcharge "LOCAL" is in thinner type.

Black on white, red surcharge. perf 11. 1½, 3, 12 lbs.

Note. Issues A, B, and C, the latter of which is only just replacing the other two, have been mostly issued for the head offices of big daily papers, which send off large parcels at a time.

Issue E. 1855? (for conveyance of newspapers by number) Size, shape, controls, design, as in issue B, but the control figure is smaller, and denotes value in pence, while the word "PRICE" is added, across the top shield, above the figure of value. Lines of background run downwardsfrom left to right, as in issues A. and B.

Red on white, black controls, perf. 12, 1d., 2d., 3d., 4d., 6d.

Note. As in issue B there are very many minor varieties of issue E. The figures of value and of control vary considerably. The letter "d," is often an inverted "p," and the full stop, either under or after it, is frequently missing. I have collected up to date, 4 varieties of the 1d, 11 of the 2d., 4 of the 3d., 6 of the 4d., and 2 of the 6d. values. Since about 1902, the ink used has been of a very fugitive shade of carmine.

Issue F. 1903. Similar to latest printings of issue E, but lines of background run downwards from right to left.

1d., 2d., perf. 11.

Note. Issues E and F have been chiefly issued to small dealers, such as stationers shops. Sheets consist of 12 stamps arranged in 4 rows of 3.

Issue G. Very similar to issue E, but figures are larger and colour changed.

1899? 1½d., blue (many shades). perf. 11.

Issue H. As above, but the figures of value are replaced by 3 thin red lines, running diagonally from left to right across the stamp. About 1902? No value, blue, red-lined surcharge, perf. 11.

Note. These blue stamps appear to have only been issued in one or two large stations, for use over a somewhat restricted area. Both issues G and H franked parcels of the same weight to the same stations, so that it seems probable that one replaced the other, in which case the earlier, with value 1½d., expressed, will eventually become rare.

Issue K (For conveyance of prepaid through newspaper papcels) Exactly similar to issue E, except that the bottom label is inscribed "Prepaid through newspaper parcel."

1858? Red on white, p. 12. 1d., 2d., 3d., 4d.

Issue M. (For conveyance of single newspapers only.) Smaller rect, 45 x 32 mm. Design similar to issue E, on a smaller scale; the lines of background run down from right to left; the words "For single newspaper only" are printed across the shields instead of figures of value, and the bottom label is only inscribed "Prepaid Newspaper." The upper left edge of the top scroll is single lined, and the lower right edge of the bottom one double.

1860? Red on white, black controls. (½d.) rouletted.

Issue. N. Exactly the same as issue M, but perf. about 12½.

Issue O. As above, but the lower right edge of the bottom scroll is single lined, not double.

Issue P. Similar, with the addition of the words "At owner's risk" beneath the scroll at the left bottom corner of stamp.

Perf. 10½ to 11½. Very many shades from salmon to red.

Issue Q. 1903. p. 10½, 11. As above, but both upper left and lower right edge of scrolls are double lined.

Note These stamps are printed in sheets of 30, 6 rows of 5.

Issue S. For conveyance of all prepaid parcels. Medium rect, 43 mm x 29 mm. Arms of company in centre, encircled by solid white band inscribed "North Eastern Railway" "Parcel Stamp." Each corner of the stamp bears the figure of value, and the background consists of the words "North Eastern Railway" many times repeated in minute letters. The paper is tinted the same colour as the impression. June. 1898. 1d., green, 4d., blue. 5d., rose red, 6d., black, perf. 11.

Issue T. As above, but rouletted.

? September 1898. 1d., 4d., 5d., and 6d., rouletted.

Issue T. (A). Mr. J. G. Cairns informs me that he has the 6d., of this issue perforated at top and rouletted at sides.

6d., black on white, perf 12 x roulette.

Issue U Somewhat similar to foregoing, but instead of the corner numerals, the word ONE, FOUR, etc, to denote value, is printed horizontally in block capitals at the top of each stamp, and the denomination (PENCE, SHILLING, etc.) at bottom Sept. 1902. 1/-, brown on rose, rouletted.

Issue V. As foregoing, but perforated.

Feb. 1903. 1d., 4d., 5d., 6d., perf 11. Colours as S and T.

Note. These parcel stamps are used for the conveyance of prepaid parcels, by weight, between any stations on the line, irrespective of distance. They are printed in sheets of 50, the control number of each sheet appearing in black above the middle stamp of the top row. There are many interesting shades, especially of the 1d., and 4d., values.

Issue Y. Envelope stamp. There seem to be many shapes and sizes of envelopes made for special use on the line; they are of buff paper, overprinted with the name of company and other details. The stamp is rectangular, 37 x 32 mm.; its design is similar to that for conveyance of single newspapers, except that there is no overprint across the arms, and the stamp is cut off short beneath them.

Envelope stamp. No value. Blue on buff, in many shades.

Note. I am much indebted to Mr. J. G. Cairns for kind assistance in collecting the greater part of the information contained in the above article.

(*To be continued.*)

THE FISCAL PHILATELIC SOCIETY.

MEETING held Thursday, June 2nd 1904. Present Mr. Schwabacher (chair) Messrs. Fulcher, Marsh, Morley, Thomson, South and Kay.

Mr. Marsh showed an interesting collection of Indian Native States fiscals, Mr. Morley several unchronicled Japanese revenues, and Mr. Schwabacher exhibited types in the numerals on the 4 and 5 marks 1883 Finland, M. Bailliére sent for inspection a fine collection of G. Britain Playing Card stamps, Canadian proofs, and Bikanir State fiscals, and M Pepper a series of Salvador surcharged for the years from 1901-04.

A vote of thanks was accorded to L. Greenburg for his donation of a $1 Hawaiian Manifest.

The fiscals of Switzerland (Bienne and Fribourg) were discussed and catalogued.

Received for the library "The New Zealand Philatelist" (Feb. and March) and "Der Philatelist" (April and May), with thanks.

The Annual general Meeting is fixed for the 6th October next. Exchange packets will be circulated as usual.

For rules and information respecting the Society apply to

Hon. Sec.:

A. B. Kay, 2, Haarlem Mansions,
West Kensington, London, W.

JOHANNESBURG PHILATELIC SOCIETY.

We have received the following letter, which needs no comment, from this Society:—

JOHANNESBURG PHILATELIC SOCIETY.
P. O. Box 4967. Johannesburg. 20 May, 1904.

Dear Sir,

At a meeting of the above Society held here on the 17th inst. it was resolved to draw the attention of Philatelists at home to the apparently wrong estimate formed of the value of the 5/- King's Head Transvaal fiscal with inverted centre. It appears two specimens were sold lately in London at a figure running well into three figures,—consequently it may be of interest to know that a dealer in this town had a block of 7 in his window, and the price he asked per copy was £2 10/-; besides these there are known to members of this Society over 20 specimens, which would point to the likelihood of at least one complete sheet having got into the hands of the public.

Hoping the above may be of interest

Yours faithfully,
W. G. BYRON,
Hon. Secy.

Editor,
Morley's Philatelic Record,
15, Brownhill Gardens,
Catford. S. E.

The Society held its Annual Meeting on May 4th, an account of which, extracted from the *Rand Daily Mail*, we append:—

RAND PHILATELISTS.

ANNUAL MEETING LAST NIGHT.

The annual meeting of the Johannesburg Philatelic Society was held last night at the Masonic Hotel. There were present:—Mr. M. Neuburger, in the chair; Messrs. S. Klagsbrun, C. E. Lawson, A. G. Cohen, F. H. Brennan, A. Law, H. H. Robinson, E. Harford, R. Syme, W. W. Green, W. R. Cohen, A. Sonn, F. H. Ansell, and W. G. Byron, acting secretary.

ANNUAL REPORT.

The annual report and balance sheet were received. The former showed that although the Society had not been all that could be desired, their efforts had not been entirely fruitless. There were at present 42 members of the Society, a decrease of seven as compared with the previous year. Several exhibitions of stamps of various countries have been held during the year. Amongst the donations to the Society are three volumes of Stanley Gibbon's album, the gift of Mr. E. O. Meyers, to whom the thanks of the Society are due, while Messrs. Sonn, Byron and Neuburger have contributed to the library.

The financial position of the Society can also be considered satisfactory, the credit balance to date standing at £33 4s. 8d. It is proposed to hold a banquet at the Masonic Hotel on Tuesday evening next.

The Chairman moved the adoption of the report, and on Mr. Klagsbrun seconding, it was carried unanimously.

The following officials were then elected:—Mr. M. Neuburger, chairman; Mr. S. A. Klagsbrun, vice-chairman; Messrs. E. Harford, C. R. Schuler and Dr. L. F. H. Brennan, committee. Mr. W. P. Cohen was appointed superintendent of exchange and hon. treasurer; and Mr. W. G. Byron as hon. secretary.

It was intimated that visitors will always be cordially welcomed to the meetings of the Society.

The members then discussed the arrangements for the forthcoming banquet, after which the meeting terminated.

TELEGRAPH CHRONICLE.

Ecuador. Mr. A. E. Lawrence submits a queer looking label printed in black on white paper containing Arms in an oval in centre with label above and below, the upper bearing the words "TELEGRAFOS DEL ECUADOR" and the lower the words "VALE VEINTE CENTAVOS" in two lines. The stamp appears to have been used and is possibly a provisional.

20c., black. Imperf.

Guatemala. Our publisher has the 10c., black on blue, postage stamp of 1897, with the surcharge "Telegrafos" in *red*.

India. Mr. W. Corfield reports the issue of the 2 rupees with King's head. The colour of the stamp is not yellow as the one which it supersedes but has reverted to the shade of the old 2r. 8as.

2 rupees, orange

Orange River Colony. Mr. S. A. Klagsbrun notifies another variety of the 1s. on 3d., blue in addition to those chronicled last April, viz: with the first "i" in the word "Shilling" of the surcharge omitted.

He also possesses the 1s. brown "Army Telegraphs" with double surcharge.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Ceylon. *Foreign Bill.* Mr. O. Marsh submits another value with the King's head.

10c., slate.

Cordoba. *Prov. Argent. Repub.* Mr. F. L. Applegate notifies some varieties which we have not yet chronicled.

Renta Provincial. 1897 To the provisionals recorded for this year add

5c., on 4c., blue (*red* surcharge)
10c., on 4c., blue (*violet* surcharge)
20c., on 4c., blue (*violet* surcharge)

Control de Guias. 1901. Design ?

5c., blue	1p., scarlet
10c., pink	1p., 25c., violet
25c., yellow-green	3p., brown
50c., dark brown	

Finland. Mr. Schwabacher has discovered marked differences in type of the 4 and 5 mark values of 1883. There are two types of each value differing noticeably in the figures of value both in the central oval and in the angles.

Great Britain. *Ireland. Records.* Mr. Schwabacher points out that the set overprinted on the Queen's head unappropriated die is not listed in our publisher's Catalogue and submits several values The complete set is as follows, the watermarks being as usual "orb" for the 6d., script V.R. for the shilling values, "orbs" for the £1. Perf. 14.

6d., lilac and green
1s., green and black
5s., " violet
10s., " carmine
£1, lilac and black.

They were issued in 1889.

Malay Federated States. *Judicial.* Mr. O. Marsh has shown our publisher the 10c., claret and black, Postage and Revenue type, surcharged **"Judicial"** in *red* with a second surcharge in *black* below it.

Norway. *Stempelmærke.* Mr. A. M. South submits a value of a similar design to that of the 1878 issue, but modified in details. Perf. 13½ x 14.

20 ore, blue and black.

Porto Rico. *Aduanas.* Our publisher submits the 5c.d.p., red-brown, Recibos y Cuentas stamp surcharged in three lines, reading upwards, "ADUANAS—35 CTVS.—1898-99" in violet.

35c., on 5c., red-brown

An error exists with the "CT" in "CTVS." omitted.

Salvador. *Timbre.* Mr. G. W. Pepper notifies the undermentioned additions to the Catalogues. The type is similar to the illustration annexed.

1891. 5c., black on blue. Black control no.
10c., black on rose. Violet control no.
25c., black on blue. Black control no.
5p., green on white " " no.
1892. 5c., black on blue. Violet control no.
1895. 5c., black on blue. Blue control no.
1896. 5c., black on blue. Blue control no.
1897. 5c., black on blue. Black control no.
1p., blue on white. " "
1898. 1c., black on yellow. Black control no.
5c., " " green " "
10c., " " rose " "
1900. 1c., green on yellow. Blue control no.
5c., black on green " "
1902. 5c., black on green. Black control no.
10c., red on pale lilac " "

Provisionals. "1902" surcharged over the date in *violet*.

1c. green on yellow (1900). Blue control no.
5c., black on green (1900). Black control no.
50c., " on lilac (1891) " " "
1p., blue on white (1897) " " "

Ditto but "1902" surcharged in *blue*

5c., black on green (1900). Black control no.
1903. 1c., black on yellow. Blue control no.
5c., " green " "
10c., " lilac Black control no.

Provisionals. "1903" surcharged over the date in *blue*

1c., green on yellow (1900). Blue control no.
5c., black on green (1902). " "
1904 "1904" surcharged over the date in *blue*
1c., green on yellow (1900). Blue control no.

All the above mentioned stamps bear a control no. Some time ago an official in Salvador informed our publisher that all stamps bearing control nos. were used for telegraphic purposes and several were listed as telegraph stamps by us in January 1901. This point, however, seems to require confirmation, as all the evidence on hand seems to show that they are really fiscals, for example, copies have not yet been found without control nos.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. V. AUGUST, 1904. No. 8.

The Revenue Stamps of Dominican Republic.

BY WALTER MORLEY.

(*Continued from page 50.*)

1884. The arms and general design of the stamp is evidently a copy of the Postage stamps of 1880, with "TIMBRE" above and value below (Type 5). There have been apparently, judging by the variations of the shades and also of the types employed for the different values, very many printings of this series. I am unable to assign correctly the different sets but have placed them in order as far as possible by the obliterating dates found on some of the stamps. They are all printed in colour on white wove paper and are imperf.

Type 5

I. With values in block capitals.

UN CENTAVO, red.
" " pale red.
" " red, "UN" close to "C" of "CENTAVO."
" " " roman "V" in "CENTAVO."
UN CENT, red.
CINCO CTS., green.
" " pale green.
" " blue green.
" " yellow green.
" " bronze green (very scarce).
" " yellow green, error "CINCC."
" " " " comma after "CTS,"
25 CENTVS., yellow.
" pale yellow.
" orange.
" citron.
" yellow, with roman "V" in "CENTVS."
UN PESO., violet.
" " pale violet.
" " purple.
" " mauve.
UN PESO, bistre (no stop after "PESO").
" " pale brown.
" " dark red.
" " purple.

CINCO PESOS, rose.
" " pale red.
" " rose, *error* "CINCOP ESOS"

II. With value in small letters.
25 Centavos, yellow.

III. With value in Roman Capitals.
UN CENTAVO, red.
" " " *error* "CENTAV."
CINCO CTS., green.
" " dark green.
UN PESO., purple.
" " " comma after "PESO,"
" " " *error* "NU" for "UN"
CINCO PESOS., pale red.
" " " " without stop after "PESOS"
" " " " with comma " "

There are also other minor errors of spacing, dropped and raised letters in the letters of value. I have only listed the principal ones I have seen and it is probable that some of these varieties exist on other of the values.

Some values have been seen with a monogram (CM) in violet and information is wanting concerning this, possibly it may be the mark of some firm using the stamps.

In conclusion I would point out to collectors the probability of some other varieties that might exist. There might have been a 5 pesos of the 1883 issue, while of the Provisional Postage surcharged "TIMBRES" other values besides the 25c. may have been utilized. Possibly other values of the 1883 provl. issue printed on the postage paper and type might be unearthed, and while I query the date of issue being 1883 for this stamp, I am also of opinion that it may have been issued prior to 1881 (our Type 1). As the postage stamps date *from 1862*, where and what are the fiscals that were used during that time? If I am right as to the two duties being somewhat similar in types, the single stamp we chronicle as "1883?" will be found to be one of the series in use probably from 1866 to 1881.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 52.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

CONSERVATIVE ADVERTISER.
Registered 30 April, 1849.

CONSERVATIVE JOURNAL.
Registered ?
Duty die A (no. illegible used in 1839.)

CONSTABLE'S ACTS OF PARLIAMENT.
Registered 3 Mar., 1848.

CONSTITUTION & CHURCH SENTINEL
Registered 21 Dec., 1848.

CONTINENTAL ECHO.
Registered 20 Jan., 1845.

ELIZA COOK'S JOURNAL.
Registered 14 April, 1849.

CORNISH MINING REPORTER.
Registered 13 July, 1846.

CORNISH TELEGRAPH.
Registered ?
Duty die B 8.

CORNWALL ROYAL GAZETTE.
Registered 23 April, 1842.
Duty dies A 504, B 14.

CORNWALL WEEKLY TIMES.
Registered 11 Jan., 1847.

THE COUNTRY GENTLEMAN.
Registered 7 Jan., 1850.

COUNTY CHRONICLE.
Registered ?
Duty die A 618.

COURIER.
Registered 31 Dec., 1847.

COURIER DAILY.
Registered 11 Feb., 1846.

COURIER DE LONDRES ET DE PARIS.
Registered 8 March, 1844.

COURSE OF THE EXCHANGE.
Registered 26 April, 1848.
Duty dies B 26, B 34.

COURT JOURNAL.
Registered ?
Duty dies B 13, B24, B38.

COVENTRY HERALD.
Registered 1 May, 1848.
Duty die A 351.

COVENTRY STANDARD.
Registered 13 Jan., 1849.
Duty die M 21, M 26.

THE CRITIC
Registered 27 Nov., 1843.
Duty dies A 712, B 18.

CRITICAL REGISTER.
Registered 27 Jan., 1848.

CRONICL CYMRN.
Registered 20 Feb., 1847.

CROSSKILL'S IMPLEMENT.
Registered 16 May, 1848.

CUMBERLAND PACQUET.
Registered 1 May, 1848.

DAILY ADVERTISER.
Registered 21 May, 1847.

DAILY MAIL.
Regd. 1 die 8 Feb., 1847.
" 1 " 13 Mar., 1849.
" 1 " 19 June, 1849.

DAILY NEWS.
Regd. 6 dies 9 Jan., 1846.
" 6 " 10 " 1846.
Duty dies A 421, 523, 538,
" " B 10, 25, 33.

DARLINGTON & STOCKTON TIMES.
Regd. 1 die 22 Sept., 1847.
" 1 die 23 Nov., 1848.

DAY STAR.
Registered 15 Oct, 1846.
(A Manchester Paper.)
Duty die A 440.

DERBY MERCURY.
Registered 1 May, 1848.
Duty die M 38.

DERBY REPORTER.
Registered 9 April, 1849.

DERBYSHIRE ADVERTISER.
Registered 5 Dec., 1845.
Duty die M 45.

DERBYSHIRE COURIER.
Registered ?

DESCRIPTIVE CATALOGUE.
Registered ?
Duty die A 685, used in 1855.

DEUTSCHE LONDONER ZEITUNG.
Registered 5 April 1845.

DEVIZES & WILTSHIRE GAZ.
Registered 5 April, 1848.
Duty dies A 684, M 30.

DEVONPORT INDEPENDENT.
Registered 27 April, 1842.

DEVONPORT TELEGRAPH.
Registered 3 June, 1842.

DONCASTER CHRONICLE.
Registered 6 Jan., 1849.

DONCASTER GAZETTE.
Registered 27 April, 1842.
Duty dies A 503, A 662.

DORSET COUNTY CHRONICLE.
Registered ?
Duty dies A 316, 464, 694, A 706, B 27, 28, 38.

DOVER RAILWAY ADVERTISER.
Registered 21 May, 1844.

DOVER TELEGRAPH.
Registered ?
die 1 (Dover 16 mms.)
Duty die A 647.
die 2 (Dover 18 mms.)
Duty die B 24.

DUFFY'S CATHOLIC MAGAZINE.
Registered 19 Dec., 1846.

DUMFRIES COURIER.
Registered 11 Nov., 1848.

DUMFRIES STANDARD.
Registered 14 Mar., 1843.

DUMFRIESSHIRE HERALD.
Registered 12 Feb., 1849.

DUNDALK DEMOCRAT.
Registered 12 Oct., 1849.

DUNDALK PATRIOT.
Registered 26 Nov., 1847.

DUNDEE ADVERTISER.
Registered 11 Nov., 1848.
Duty dies A 142, A 253, A 438, A 440, A 650.

DUNDEE COURIER.
Registered 12 Feb., 1849.
Duty die A 437.

DUNDEE HERALD.
Registered 16 Aug., 1842

DUNFERMLINE JOURNAL.
Registered 23 Nov., 1848.

DURHAM CHRONICLE.
Registered 5 May, 1842.

DURHAM COUNTY ADVERTISING CHRONICLE.
Registered 11 Mar., 1845.

EAGLE & COURIER.
Regd. 1 die 24 Oct., 1848.
" 1 " 21 Dec., 1848.

EASTERN COUNTIES HERALD.
Regd. 1 die 29 April, 1848.
" 1 " 27 Jan., 1849.

EAST INDIAN TELEGRAPH.
Registered ?
Duty die A 153.

EASTERN FEMALE'S FRIEND.
Registered 22 Jan., 1846.

ECCLESIASTICAL GAZETTE.
Regd. 2 dies 16 April, 1842
Duty dies A 98, 100, 106, 107, 110, 116, 126, 129, 158, 162, 188, 199, 204, 233, 234, 238, 247, 250, 268, 272, 282, 312, 321, 338, 344, 345, 376, 383, 399, 404, 448, B 28, 29.

ECCLESIASTICAL REVIEW.
Registered 19 Dec., 1846.

L'ECO DI SAVANAROLA.
Registered 9 Feb., 1847.

ECONOMIST.
Registered 7 Aug., 1843.
Duty dies A 601, 603, 609 612, 629, 635, 637, 641, 645, 646, 666, 676, 710, 711, 712.

EDDOWE'S JOURNAL.
Registered 30 Jan., 1843.

EDINBURGH ADVERTISER.
Registered 12 Feb., 1849.
Duty dies A 142, 143, 144, 220, 332, 430, 438, 439.

EDINBURGH CHRISTIAN MAGAZINE.
Regd. 14 March, 1849.

EDINBURGH COURIER.
Registered 5 May, 1843.

EDINBURGH EVENING COURANT.
Registered 17 Feb., 1849.
Die 2 ?
Die 1 (Edinburgh 22 mms.)
Duty dies A 31, 33, 34, 38, 39, 141, 142, 144, 219, 221, 253.
Die 2 (Edinburgh 25 mms.)
Duty dies S 9, 11, 16.

EDINBURGH EVENING POST
Registered 11 Nov., 1848.
Duty dies A 35, 36, 37, 39.

EDINBURGH GAZETTE.
Registered 15 Nov., 1845.
Duty dies A 25, 35, 37, 39, 40, 141, 143, 487, S 6.

EDINBURGH MONTHLY ADVERTISER.
Registered 7 Jan., 1850.

EDINBURGH NEWS
Registered 12 Oct., 1848.

EDINBURGH RAILWAY RECORD.
Registered 24 Oct., 1845.

EDUCATIONAL RECORD.
Registered 27 July, 1848.
Duty die A 320.

EDUCATIONAL TIMES.
Registered 2 Oct., 1847.

ELECTRIC TELEGRAPH.
3 dies Regd 7 Oct., 1845.

ELGIN & MORAYSHIRE COURIER.
Registered 30 May, 1848.

EMIGRANT.
Registered 20 July, 1849.

ENGLISH CHURCHMAN.
Registered 2 Jan., 1843.
Duty dies A 344 A 278, A 399, B 23, B 28, B 40.

ENGLISH GENTLEMAN.
Registered 23 April, 1845.

THE ENGLISH INDEPENDENT.
Registered ?
Duty dies B 34, 35.

ENGLISH JOURNAL OF EDUCATION.
Registered 24 Dec, 1846.

ENGLISH MAIL
Registered 22 April, 1848.

ENGLISH NONINTRUSIONIST.
Registered 26 Aug., 1843.

ENNISKILLEN WATCHMAN.
Registered 7 Sept, 1848.

ESKDALE & LIDDESDALE ADVERTISER.
Registered 22 May, 1849.
Duty die S 11.

ESSEX HERALD.
Registered 22 April, 1842.
Duty dies M 19, M 31.

ESSEX, HERTS & KENT MERCURY.
Registered 5 May, 1842.

ESSEX, HERTS & SUFFOLK MERCURY.
Registered 30 Sept., 1843.

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STREATHAM, LONDON, S.W.,
ENGLAND.

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EDITORIAL.

AN important change is taking place in regard to the watermark of stamps obtained for certain British Colonies from Messrs. De la Rue and Co. by the Crown Agents. Hitherto this watermark has consisted of a single "Crown and CA" appearing once on each stamp but a new paper has now been prepared in which the Crowns and CAs are so arranged that portions of three or four of them will occur on each stamp. This is a very serious change for the collector of postage stamps as it certainly means a new set of stamps for each of 42 colonies and possibly an extension of the new principle to the "star" watermark of India, the "anchor and cable" of the Cape, &c, will cause a change in nearly all existing British Colonials. It does not however yet appear to be of so far reaching a character in the case of fiscal stamps unless the principle affects such stamps as the long Foreign Bill stamps of Ceylon or those of Mauritius. The immediate effect, apart from stamps like the "Judicials" of Gold Coast and Jamaica, will be on such stamps as the current Transvaal and Hong Kong Revenue which are at present printed on the old "Crown CC" paper for large size stamps. In fact the exhaustion of this paper is the signal for the introduction of the multiple Crown and CA paper in pursuance of a settled policy of many years ago. The old "Crown CC" paper was made in two kinds, corresponding to the different sizes of the sheets of stamps, one for ordinary sized stamps and another for stamps of the size of the current 2/6, 5/-, and 10/-, stamps of Great Britain. It will be readily seen that by the new arrangement of "multiple" watermark only one kind of paper will be necessary for stamps of any size or arrangement on the sheet and the multiple "Crown and CA" paper has been prepared with this end in view.

Multiple wmks.

* * * * *

Fiscal collectors are well acquainted with the sets of Queensland Impressed Duty stamps, of values from 1d. to £500, only slightly cancelled with an embossed impression or with a small circle in black on the corners of four stamps, which are offered for sale at curiously varying prices. We have had many enquiries as to the value of these stamps and they have been offered to us at all sorts of prices from £3 to £50 a set and even above the latter figure in two or three instances and moreover the offers come from all parts of the world. The true history of these sets appears to be that while possibly the earlier sets in this condition were "specimen" sets the Queensland Government has taken to selling these stamps in the condition described at 50/- a set. At present they appear to be in the hands of speculators rather than *bonâ fide* fiscal collectors but it is certainly doubtful whether a set, in a genuine used condition, could be got together by the collector at so low a figure as they may now be obtained. Nevertheless, used copies of some of the values are coming over more and more freely so that collectors should proceed with caution in acquiring these "cancelled to order" sets.

Queensland Impressed Duty.

* * * * *

A bill was introduced last month into Parliament with a view of abolishing the commission on Money Orders presented for payment after the lapse of three months and also, which is especially of interest to philatelists, of regulating the use of embossed stamps cut from envelopes &c. for the prepayment of postage. The second clause of the bill runs "The Treasury may by "warrant under the Post Office Acts, 1837 to "1893, regulate the use, by way of prepayment "of postage, of embossed or impressed stamps "cut out or otherwise separated from the cover "or other paper, cardor thing on which the "stamp was embossed or impressed, and section "nineteen of the Post Office Act 1870, which "prohibits such use of such stamps shall be "repealed."

Embossed Stamps.

* * * * *

MM. Yvert and Tellier's Fiscal Catalogue by M. Forbin-l'Hoste to which we referred last month is now complete and may be obtained, bound, for 6/-. We can only congratulate the author and publishers on the publication of this valuable work which is thoroughly up to date, conveniently arranged and well illustrated. The publishers, moreover, have endeavoured, with what success it is not within our province to determine, to affix prices to the great majority of the stamps. We expect this Catalogue will give a great impetus to the cult of fiscal philately as collectors have now available a handy Catalogue on which to base their collecting and exchanging. It may be desirable to mention that the Catalogue is about as big as "Gibbons Part 2" but about half an inch taller. In October next M. Forbin-l'Hoste will publish the first number of the "*Bulletin Fiscaliste*" a new journal exclusively devoted to fiscal philately. In this paper will appear additions to the Catalogue and modifications of the prices as may be necessary.

A complete Fiscal Catalogue.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 54.*)

THE NORTH EASTERN RAILWAY.

Railway Letter Fee Stamps.

THE North Eastern Railway Company is believed to have issued more Letter stamps than any other, and is certainly responsible for the greatest number of printings and varieties. The first issue (Feb. 7th, '91), printed in vermilion to the number of 18,000, soon became famous for contravening both in type and colour, the ugly design conventionalised by the red tapists of the post office. The unissued remainders were therefore destroyed, and a new issue made the following month, conforming to the official taste. These first two printings bore large vertical control numbers. The red stamps numbered from 17460 to 18000, which were destroyed, are stated to have been replaced by green ones bearing the same numbers, but no specimens are now known, and it is uncertain whether they were a special printing or were part of what is now known as the 2nd printing, with vertical controls. Commencing with the 3rd printing, number 20,001, May, 1891, all stamps have been numbered with horizontal control figures, which vary very greatly in size and shape. There have been, to date, about 66 issues, 20 printings, and 9 transfers. The difference in shade between stamps of various printings is very marked, and the perforation, originally 12, was changed to 11 with the 44th issue in March, 1900, since when all stamps have been perf 11 except the 48th issue, in Dec., 1900, which reverted to the old gauge of 12.

The main varieties are as under:

Issue.

1 Feb. '91. 2d., vermilion. Type I., perf. 12. Large vert. controls. Nos. 1 to 17,460.

2 Mar. '91. 2d., green. Type II., perf. 12. Large vert. controls. Nos. to 20,000.

3-13 May '91 to Nov. '93. Green. Type II., perf. 12. Medium horiz. controls. Nos. to 63,000.

14-16 Feb. '94 to July '94. Olive green. Type II, perf. 12. Large horiz. controls. Nos. to 73,000.

NOTE. A few specimens with large controls were of the older green shade

17 Sept. '94. 2d., olive green. Type II, perf. 12. Medium controls. Nos. to 76,000.

18-22 Nov. '94 to Sept. '95. Bright green. Type II., perf. 12. Medium controls Nos. to 91,000.

23-25 Dec. '95 to June '96. Dark blue green. Type II., perf. 12. Medium controls. Nos. to 100,000.

26-44 Aug. '96 to Jan 7, 1900. Green (shades). Perf. 12. Medium or small controls. Nos to 169,000

45-58 Mar. '00 to Oct. '02. Green, yellow-green. Type II., perf. 11. Medium or small controls. Nos. to 198,960, except the 48th, numbered 166,001 to 169000, which is perf. 12.

58-66 Jan. 1903. 2d., green. Type III., perf 11. Medium controls. Numbers from 198,961 to 223,000, so far. Type III is similar to type II, but redrawn. The types and issues can be easily distinguished through the control numbers. A part sheet, (20 stamps) of the 15th issue was not numbered by the printers. The company gave these stamps to certain collectors who applied for specimens; they are naturally rare, but were never actually issued for use on the line.

SOME NEW RAILWAY STAMPS.

By G. W. J. POTTER

NORTH EASTERN RAILWAY.

AS a supplement to "K's" interesting and instructive article on the stamps of the North Eastern Railway contained in the last two issues of M. P. J. it may be noted that this company has recently n augurated a night parcels express service, the charges of which are to be prepaid by special stamps affixed by the sender. By this new scheme, parcels up to 112 lbs in weight are conveyed at especially reduced rates from certain of the larger stations on the system to those stations that are 51 or more miles distant. This privilege does not apply to stations on foreign companies' lines (all companies are "foreign" to any one company, although of course British) but only to those of the N. E. R. To secure these benefits the parcels must be handed to the company before 6.30. p.m., delivery being effected on the following morning. The idea is of course to free the passenger service from the encumbrance of parcels, etc., and by the time thus saved at stations to expedite the working of the day trains generally, and as a matter of course the night trains also.

Particulars of the stamps are not yet to hand, but later on I hope to be able to give a full description of this latest addition to the complex N. E. R. series.

GREAT WESTERN RAILWAY.

On the Great Western Railway the way billing of prepaid parcel traffic (under 2 cwt.) has been abolished since the end of last June. Special adhesive stamps ranging in value from 1d to 5/- have been issued, and these to the requisite value are affixed to each parcel at the fowarding station. This plan should largely simplify the station accounts and should also save much time and unneccesary labour.

Here again I have not yet seen these new stamps, but probably some of the few readers that are interested in this branch of philately will soon meet with specimens, and I hope that they will give the benefit of their experiences to this paper without delay.

Colombia. Dr. F. Kalckhoff writes "The "new 1 peso [fiscal], which you chronicled in "the May number has a companion in carmine "on rose. These two stamps differ from the "former type principally by two changes: the "figure "1" is enclosed in a circle instead of a "shield, and the word "PESO" is cut out from "the coloured ground, while formerly it was "given in coloured letters."

MARINE INSURANCE & GENERAL DUTY ADHESIVES OF GREAT BRITAIN.

I. ENGLAND & SCOTLAND.

A MARINE INSURANCE.

1865. General Duty dies embossed in pink on paper watermarked with double lined "VR" and overprinted with a blue oblong with rounded ends inscribed "POLICY OF INSURANCE —28 & 29 VICT. CAP 96 SEC. 15" termed the "Denominating Die" Die letter of "Denominating Die" under the letter "I" of the word "INSURANCE."

(1) Denominating Die without letter (Die A.) Imperf.

3d.	Die B	15s.	Die E
6d.	Die P	£1.	Die B
9d.	(dated 16. xi. 65). Die A	£2.	Die C
		£3.	Die G
1s.	Die H	£4.	Die A
2s.	Die G	£5.	Die E
2s. 6d.	Die L	£6.	Die E
3s.	Die E	£7.	Die C
4s.	Die C	£8.	Die C
5s.	Die D	£9.	Die E
10s.	Die G		

The above are registered at Somerset House on 18. xi. 1865.

(2) Denominating Die B.

(a) On white paper. Imperf.

3d.	Dies B, H	£2.	Die C
6d.	Die P	£2 5s.	Die C
9d.	(dated 16. xi. 65). Die A	£2 10s.	Dies C, D
		£3.	Die G
9d.	(no date). Die A	£3 10s.	Die B
1s.	Dies H, I	£4.	Die A
2s.	Dies G, H	£4 10s.	Die B
2s. 6d.	Dies J, L, M	£5	Die E
3s.	Dies D, E	£5 10s.	Dies A, B
4s.	Die C	£6.	Die E
5s.	Dies C, D, E	£6 10s.	Die B
6s.	Dies C, D	£7.	Die C
9s.	Die A	£7 10s.	Die C
10s.	Dies C, G	£8.	Die C
15s.	Die E	£9.	Die E
£1.	Die B	£10.	Die C
£1 5s.	Dies E, G	£12.	Die C
£1 10s.	Dies E, F	£15	Die B
£1 15s.	Dies A, B	£20.	Die C

One die of each of the above is registered at Somerset House on various dates in September and December 1865.

(b) On blue paper. Imperf.

3d.	Dies B, H	3s.	Dies D, E
6d.	Die P	4s.	Die C
9d.	(dated 16. xi. 65). Die A	5s.	Dies C, E
		6s.	Dies C, D
9d.	(no date). Die A	9s.	Die A
1s.	Die H, I	10s.	Die G
2s.	Die G, H	£2 10s.	Die D
2s. 6d.	Die J		

(c) On white paper. Perf. 12½.

1s.	Die H	10s.	Die C
2s.	Die H	15s.	Die E
3s.	Die D		

(d) On blue paper. Perf. 12½.

3d.	Die B	1s.	Die H
9d.	(no date) Die A.	£1.	Die C

1872. As last, but on paper watermarked "Balances." Perf. 12½.

(a) On white paper.

3d.	Dies B, H	4s.	Die C
6d.	Dies P, Y	5s.	Dies C, E
9d.	Die A	6s.	Die D
1s.	Dies H, I	9s.	Die A
2s.	Dies G, H	10s.	Dies F, G
2s. 6d.	Dies J, K	15s.	Die E
3s.	Dies D, E	£1.	Die C

(b) On blue paper

3d.	Die H	4s.	Die C
6d,	Die Y	15s.	Die F
9d.	Die A	£1.	Die C
1s.	Dies H, I		

1876. Duty dies as before struck in *vermilion* on paper watermarked "Balances." Perf. 12½.

3d.	Dies B, H, I	4s.	Die C
6d.	Die Y	5s.	Die C
9d.	Die A	6s.	Die D
1s.	Die H	9s.	Die A
2s.	Dies G, H	10s.	Die F
2s. 6d.	Die K	15s.	Die E
3s.	Die E	£1.	Dies B, C
		£2 10s.	Die C

The 6d., Die Y, exists with double impression.

During this issue the "Denominating Die" was abandoned, an oval obliteration being used in its place.

1881. As last, but on paper watermarked "Orbs." Perf. 12½.

3d.	Dies E, H, I, L	6s.	Dies D, F
6d.	Dies Y, Z, AA, DD	6s. 3d.	Die C
		7s. 6d.	Dies B, E
9d.	Dies A, C	9s.	Dies A, D
1s.	Dies E, H, N	10s.	Dies F, J
1s. 3d.	Dies O, P	12s. 6d.	Die F
1s. 6d.	Die N	15s.	Dies H, E
1s. 9d.	Die F	£1.	Dies C, F
2s.	Dies H, K	£1 5s.	Die J
2s. 6d.	Dies K, O, Q	£1/17/6	Die C
3s.	Dies E, F	£2 10s.	Dies C, D, E
3s. 9d.	Die E	£5.	Die G
4s.	Dies C, E	£10.	Die D
5s.	Dies C, G, I		

The issues after the above are used for many duties besides Marine Policies and accordingly are designated "General Duty" dies.

B. GENERAL DUTIES.

1887. General Duty dies embossed in *greenish blue* on paper watermarked "Orbs" Date plugs plain. Perf. 12½.

2d.	Die A	4s.	Die E
3d.	Dies I, L	5s.	Die N
6d.	Dies Z, AA	6s.	Die F
9d.	Die C	6s 3d.	Dies A, B (both no date plugs)
1s.	Dies L, N		
1s. 3d.	Die O	7s. 6d.	Die E
1s. 6d.	Die N	9s.	Die D
1s. 9d.	Die F	10s.	Die P
2s.	Die K	12s. 6d.	Die H
2s. 6d.	Die V	15s.	Die J
3s.	Die F	£1.	Die A
3s. 9d.	Die D (no date plugs)	£1 5s.	Die H (no date plugs)

TELEGRAPH CHRONICLE.

Ceylon. Mr. W. Corfield reports that the following values have appeared with the King's head.

5c., marone, value in green on white
10c., green ,, ,, white on yellow
20c., dull brown ,, ,, white on red-purple
5 rup., orange brown, value in white on crimson

India. Mr. W. Corfield writes that some provisionals will shortly appear viz.

1a., on 4 rup., Provisional Foreign Bill
2as., on 8as., King's head stamp
4as., on 1 rup., Queen's head stamp.

The surcharges on all will be in black.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the

Brazil. *Thesouro Nacional.* Dr. Ramos informs us that the remaining values and colours of the set chronicled by us in April last are as follows :—

3000 r., slate blue
4000 ,, pale rose
10,000 ,, orange
15,000 ,, rose
20,000 ,, pale brown
50,000 ,, indigo blue

British East Africa. *Inland Revenue.* Mr. Schwabacher has found the Indian stamp 1a., plum, issued with the overprint "British East Africa" for this colony in Nov. 1895, with the additional overprint "INLAND REVENUE" in violet.

Ceylon. *Stamp Duty.* Mr. Corfield notifies another value of the King's head set.

5 rupees, green and purple

Warehouse Warrant. Mr. A. B. Kay, has shown us the 50c., lilac and green, King's head Stamp Duty label with horizontal surcharge "Warehouse Warrant" in black.

50c., lilac and green

India. *High Court Service.* Mr W Corfield reports the set of the large Court Fee labels of 1883 surcharged on the left panel over the Queen's head "H.C. Service" in two lines.

1, 3, 4, 6, 8, 12 as., 1r., 1r. 2 as., 1 r. 8 as., 2, 3, 4, 5 and 6 r., lilac

The 10 and 20 rupees, Special Adhesives, with King's head have also appeared with the same surcharge.

Share Transfer. The same gentleman has also found the 3as., brown and 6as., orange, Special Papers, surcharged "Share Transfer" in the same manner as the 2as., already known to collectors.

Special Papers. Another provisional similar in character to those chronicled in May last has been issued.

12as., on 8 rup., grey

Vinchoor Court. Mr. Crofton has discovered some Indian Court Fee Stamp surcharged "Vinchoor Court" in various positions.

(1) Surcharge horizontal, in black or red
1a., green (black sur.)
8as., brown (red sur.)

(2) Surcharge vertical, in black, reading downwards
2 rup., grey
5 rup., lilac

(3) Surcharge "VINCHUR COURT" horizontal, in black
8as., brown

(4) Surcharge "Law Papers—Vinchoor Court," horizontal
8as., brown

(5) Surcharge "Vinchoor Court" vertical, reading downwards, in black, on the large Court Fee Stamps of 1883.
4as., lilac
8as., lilac

Mauritius. *Bills.* A stamp has appeared of the type of the larger sized current postage stamps surcharged in black, in four lines "BILLS ONLY—FIRST (resp. SECOND, THIRD)—OF—EXCHANGE." Wmk. Crown CA. Perf. 14.

5c., green and black

Natal. To the existing lists of the embossed stamps on *blue laid paper* the values 4/-, 4/6, 9/-, 15/-, £3. 10s. and £4. 10s. must be added and to those on *white laid* paper the 1/3, 12/-, 15/-, 22/6 and £25.

Niger Coast Protectorate. The ½d., green, postage stamp, wmk. Crown and CA, has been surcharged "Consular" in red.

Salvador. *Timbre Municipal.* Mr. G. W. Pepper sends us some more provisionals surcharged with a new date in black on the 1899 issue, similar to those chronicled in April last.

1901. 50c., pale green
1902. 1c., black
5c., brown
10c., orange
25c., violet
50c., green
1p., blue
1903. 1c., black
1c., grey-black
5c., pale brown
1p., dark blue

1904. 1c., black	25c., lilac
5c., brown	50c., green
10c., rose	1p., blue
	5p., yellow

Seychelles. *Revenue.* The current 30c. postage stamp has received the surcharge "4 cents—Revenue"

4c., on 30c., violet and green.

Western Australia. *Supreme Court.* Some of the Internal Revenue stamps of 1882 have received the surcharge "SUPREME COURT" in two lines, in black block caps, the two highest values having in addition the value in words overprinted on the lower label.

(1) Wmk. Crown and W. A.
1d., 6d., 1/-, lilac

(2) Wmk. Crown and C. A. (wide)
2/- on £1, 2/6 on £1, lilac

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. V. SEPTEMBER, 1904. No. 9.

The Embossed Consular Service Stamps of Great Britain.

BY A. B. KAY.

According to Moens these stamps were issued in "April 1855" which is obviously a misprint for "1885." Mr. Fulcher informs me that none of the stamps are to be found in the archives at Somerset House but that the embossed die is registered on the 1st April 1885. We may therefore accept April 1885 as the date of issue. The next issue, overprint on unappropriated dies, are registered at Somerset House in the later months of the same year, so that the embossed stamps had a life of barely 6 or 7 months. The stamps themselves consist of an embossed die containing Arms in an oval and the words "CONSULAR SERVICE" on a scroll on either side this die is embossed in colour, with the value in words, figures and control numbers overprinted in black, on thin white paper, watermarked in the sheet. The stamps are roughly perforated 12. Two sets, one with value in British and the other in dollar currency, exist. The former was apparently used in all British Consular offices except where the Chinese dollar was current, when the latter were employed.

Paper. At least four kinds of paper were used, but all are very similar in texture and colour, and can only be definitely distinguished when portions of the watermark are to be seen. These watermarks are :—

I. **J. R. JONES.** in double-lined block capitals 12mms. high.

II. ..... **EN & SON** 1884. } in large double-lined Roman capitals.

III. **J. WHATMAN.** 1885. } in large double-lined Roman letters (most frequently found).

IV. **J. R. D ?** in double-lined block letters 12mms. high.

Copies have also been found showing part of a design.

Printing. It is most probable that the stamps were printed in four operations, so that variations in the positions of the overprint are of little importance.

1. Value in figures at top of stamp and centre of counterfoil, dividing line between stamp and counterfoil and value at base of stamp.
2. Value in middle of stamp.
3. Embossed coloured die.
4. Control numbers on stamp at left and on counterfoil at right.

Control numbers. It is reasonable to suppose that the stamps were numbered consecutively, so that the highest number noted on any one value, should be a guide to the number issued. Several types of control numbers were used, doubtless differing with the various printings, and the classification in the following lists is only intended to distinguish the principal types.

Value.	Figures of value.	Value in words.	Control numbers. W	X	Y	Remarks.
6d., blue	a	i & ii		5261 *a* 38104	32030 36715	*a* Large stop to "6d." on 27993.
"	b	i & ii		43716 46854		
1/-, vermilion	a	i	25197 25692	21452 37048	22021 38489	
"	a	i & ii	4484 8975	656 *b* 14279	10986 18717	*b* "1s." has "1" omitted (i.e. only "s." of 1s. on 744).
"	b	i & ii		6319 *c* 51986	42076 *c* 52111	*c* Most stamps with nos. ending in "2" or "7" have no serif. to "1" of "1s."
2/-, vermilion	a	i & ii	970 8384	789 79587 *e*	21959 *d* 57797	*d* Error "SHILLING" (no "s") to ii on 35685. *e* "s" of "2" without top serif.
2/6, vermilion	a	i & ii (Hyphen in ii)	45935 74764 *f*	770 92886	1803 49290	*f* In figure of value there is a wider space between "2" and "s" on 70280.
5/-, vermilion	a	i	44876 52217	23057 71862	28488 69835	
"	a	i & ii		6734 17005		
"	none	i & ii			15957 *g*	*g* The omission of figure of value may be an error.
10/-, vermilion	a	i		20746 22370	24819 26391	
"	a	i & ii		396 17674	4658 8702	
£1, vermilion	a (no stop)	ii (with stop)	3 *h* 4			*h* These are "specimen" copies, but having control nos. the stamp in this colour may have been issued for use.
£1, violet	a	i & ii		1393 7820	694 4910	

The stamps were issued in book form, bound in vertical strips of 5 with counterfoil at left. The right sides of the stamps are always imperforate, those with control numbers ending in "1" or "5" are imperf. at top and those ending in "0" or "6" imperf. at bottom.

My thanks are due to Messrs. O. Marsh, W. Morley, and A. Preston Pearce, for allowing me to examine their collections of these stamps.

A. VALUES IN BRITISH CURRENCY.

I. Value in figures, with stop, at top right hand corner of stamp.
   (a) Small, 3¼ mms. high. (b) Large, 4½ mms. high.

II. Value in words, in one line, without stop.
   (i) Across middle of stamp, 2¼ mms. high.
   (ii) At base of stamp, 1¾ mms. high.

III. Control nos. at top left hand corner of stamp.
   (w) Small, narrow, 3¼ mm. high, "2" with curved tail, "7" with curved top.
   (x) Medium, 3½ mm. high, "2" with straight tail, "7" with straight top.
   (y) Large, 4 mm. high, "2" with curved tail, "7" with curved top.

When two control nos. are given in the list they are the lowest and the highest seen. Control nos. are given of the varieties, as it is probable that stamps with controls ending in the same number (or 5 more) may show the same variety. The stamps found are given in the list on the preceding page. The letters and figures refer to the varieties of overprint as described above.

(To be continued.)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(Continued from page 60.)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

ESSEX STANDARD.
Registered 16 April, 1842.
Duty dies A 695, A 884, B 30, M 1.

ESTATES GAZETTE.
Registered ?
Duty die B 36.

EUTERPEAN.
Registered 3 Sept., 1849.

EVANGELICAL CHRISTENDOM.
Registered 14 Jan., 1847.

EVENING CHRONICLE.
2 dies regd. 23 April, 1842.

EVENING HERALD.
Registered ?
Duty die B 23.

EVENING MAIL.
2 dies regd. 14 April, 1842.
4 dies regd. 4 May, 1848.
Duty dies B 20, B 23, B 24, B 27, B 29, B 31.

EVENING JOURNAL.
Registered ?
Duty die A 644.

EVENING STANDARD.
Registered ?
Duty die B 28.

EVENING STAR.
Registered 23 July, 1842.

EXAMINER.
Registered 5 April, 1848,
Duty dies A 98, 100, 107, 108, 110, 115, 117, 118, 120, 121, 122, 123, 124, 125. 126, 127, 128, 130, 132, 133. 139, 150, 154, 158, 161, 165, 169, 170, 171, 172, 174, 175, 237, 238, 245, 246, 251, 252, 254, 255, 259, 260, 265, 266, 269, 270, 271, 274, 277, 281, 282, 283, 286, 292, 299, 305, 307, 309, 315, 319, 322, 324, 330, 331, 332, 334, 345, 349, 350, 443, 446, 449, 450, 452, 454, 455, 457, 461, 463, 464, 472, 476, 479, 480, 493, 494, 500, 673, 692, 728, B 7, 10, 12, 13, 14, 15, 17, 18, 24, 25, 26, 27, 28, 29.
There are at least 3 dies of "Examiner" measuring 22, 26, and 25 mms respectively. The 26 mms is found used with both A and B dies.

EXCHANGE & MART.
Registered ?
Duty dies B 23, B 37.

EXETER & PLYMOUTH GAZ.
Registered ?
Duty dies A 85, A 715, B 23, B 27, B 28, B 29, B 32.

EXETER FLYING POST.
Registered 5 May, 1842.
Duty dies A 711, M 25.

EXPRESS.
1 die regd 27 Aug., 1846.
1 " " 24 Aug., 1847.
Duty die B 27.

FALKIRK HERALD.
Registered 25 Aug., 1845.

FAMILY JOURNAL FOR THE NORTH OF SCOTLAND.
Registered 25 July 1846.

FAMILY TIMES.
Registered 26 May, 1846.

FELIX FARLEY'S BRISTOL JOURNAL.
Registered 27 Nov., 1846.

FARMERS' CHRONICLE.
Registered 25 Oct., 1845.

FARMERS' FRIEND.
Registered 4 Jan., 1850.

FARMERS' HERALD.
Registered 6 Dec., 1842.

FEAR TATHAICH NAM BEANN.
Registered 31 Dec., 1847.

LE FERET DE LONDRES.
Registered 12 Jan., 1842. This die was cancelled 18/1/42 owing to incorrect spelling "FERET" for "FURET" (*see* "FURET")

THE FIELD.
Registered ?
Duty dies A 526, A 710, A 714, B 12, B 24, B 25, B 26, B 29, B 35.

FIFE HERALD.
Registered 12 Feb., 1849.
Duty die S 7.

FIFE SENTINEL.
Registered 24 Dec., 1842.

FIFESHIRE ADVERTISER.
Registered ?
Duty dies A 222.

FIFESHIRE JOURNAL.
Registered ?

FINE ARTS JOURNAL.
Registered 20 Nov.. 1846.

FLEETWOOD CHRONICLE.
Registered 15 Oct., 1844.

THE FONETIC NUZ.
Registered 29 Dec., 1848.
Duty die A 537.

THE FORCEPS.
Registered 1 Oct., 1844.

FORESTER.
Registered 4 July., 1846.

FORESTER'S CHRONICLE.
Registered 6 June, 1845.

FORESTER'S MONTHLY MISCELLANY.
Registered 1 Oct., 1847.

FREE CHURCH EDUCATIONAL JOURNAL.
Registered 28 Feb., 1848.

FREE CHURCH MAGAZINE.
Registered 6 Dec., 1843.

FREE MISSIONARY RECORD.
Registered 8 July, 1843.

THE FREEHOLDER.
Registered 29 Dec., 1849.

FREEMASON'S JOURNAL.
Registered 30 Jan., 1846.

THE FRIEND
Registered 9 Feb., 1843.
Duty dies A 445, B 16, 23, 26, 27, 28, 29, 30, 32, 33, 34, 35, 38.

FRIEND OF THE AFRICAN.
Registered 8 May, 1843.

LE FURET DE LONDRES.
Registered 18 Jan., 1842.
See "FERET"

GALLOWAY HERALD.
Registered 28 Mar., 1844.

THE GARDENER.
Registered 29 Dec., 1843.

GARDENERS & FARMERS JOURNAL.
Registered 1 July, 1847.
Duty dies A 447, 509, 512, 527, 564, 625. 629, 635, 640, 642, 643, 648.

GARDENERS CHRONICLE.
Registered 8 July, 1844.
Duty dies 236, 270, 299, 312, 383, 561, 563, 564, 568, 572, 581, 604, 605, 613, 623, 629, 637, 639, 640, 641, 644, 647, 648, 657, 653, 664, 666, 669, 673, 674, 726, B 29, B 37.

GARDENER FLORIST & AGRICULTURALIST.
Registered 30 Mar., 1847.

GARDENERS GAZETTE.
Registered 3 July, 1846.
Duty die A 483.

GAS GAZETTE.
Registered 7 May, 1847.

MORLEY'S PHILATELIC JOURNAL.

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56, BUCKLEIGH ROAD,
STREATHAM, LONDON, S.W.,
ENGLAND.

All business matters are referred to the Publisher:
WALTER MORLEY, 15, Brownhill Gardens. Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

IN *Mekeel's Weekly* for Aug. 27th will be found a very interesting paper, well worthy of perusal even by active fiscal collectors, on "Fiscal Philately: its Progress and Prospects" which was read at the Convention of the American Philatelic Association at Pittsburg by A. E. Burgoyne.

Fiscal Philately. The paper is an admirable one to bring before an audience, of which we suppose the greater number were postage collectors solely and it should serve to bring a number of recruits to the fiscal side of philately. The arguments in favour of fiscal collecting we need not enter upon here but it is sometimes well to be brought face to face with some of the difficulties attendant on the cultivation of this branch of philately. The "enormous quantities" of fiscals appear to be a great stumbling block in the way of those who might otherwise be tempted to take them up and even many who collect seem to be overwhelmed at the supposed task before them. It is, of course, the "general collector" of fiscals who feels this weight of numbers pressing upon him, but we strongly doubt whether he is much worse off in this respect than the "general collector" of postage stamps only. Fiscal philately has hardly as yet reached the stage of "specialism" but it seems to us, notwithstanding, that at this time of day it is far wiser for a collector to collect one or a group of countries rather than attempt to conquer the whole fiscal world. *Multum non multa* is a golden rule in many other pursuits besides stamp collecting.

Is the total number of known fiscals so vastly in excess of that of postage stamps? We doubt it. Some countries such as Argentine Republic and other South American states, Mexico, Spain and some other European countries, Great Britain and India have, it is true, very long lists to their credit, but taking all countries into account the excesses of these few are swamped by the smaller numbers of many others. For example, let us compare Yvert & Tellier's new Catalogue which contains all known fiscals with Gibbons Postage Catalogue Part II, i. e. without the postage stamps of Great Britain and Colonies. Yvert and Tellier's Catalogue contains 607 pages as against 527 of Gibbons, it is half an inch taller, it omits Italian Municipals—a very large class, and the matter, especially as regards the chief "varieties" of fiscals is more condensed, but on the other hand the type and of necessity the illustrations are larger. The two volumes, therefore, probably contain somewhat the same bulk of matter, so that if we throw into the postage scales Great Britain and Colonies as well as locals it does not appear that the number of fiscals can exceed that of postage stamps. So far as we can see, then, the number of existing fiscals need alarm no collecter but there are two other difficulties which appear to us more serious. One is the impossibility of collecting fiscals unused owing to the high values to which they run and the other the difficulty of completing almost any country owing partly to the extreme rarity of many fiscals and partly to the fact that some, neither in a used nor unused state, come into the hands of collectors. For the former difficulty we fear there is no remedy, all the collector can do is to secure as clean copies as possible, the latter may partly remedy itself as fiscal collecting progresses. The more demand there is for fiscals the more likelihood there is of hidden stores being unearthed and some of the great rarities of the present time may come to light in quantities a few years hence. It is curious why some of the British Colonial fiscals should be so rare; such as the second issue of Ceylon (these bear no name and may have been used in some other colony) the Foreign Bills and Judicials of the Straits Settlements, the lilac Special Papers of India, etc. At the present time it seems to be a peculiarity of fiscals that rare ones are practically unobtainable. It only remains for the eager collector to wait and hope.

* * * * *

Junior Philatelic Society. About October the Junior Philatelic Society proposes to repeat the successful exhibition of the stamps of Great Britain held in 1901. An elementary handbook on the stamps of Great Britain by the President of the Society, Mr. Fred J. Melville, will be published at the same time. The book will endeavour to supply the requirements of the young collector and beginner. Copies will be obtainable at 1/- each.

* * * * *

Great Britain 1d., lilac. Mr. Geo. C. Warden submits to us a number of copies of the 1d. lilac postage stamp, with 16 pearls in the corner and points out that on some of the copies (1) the lettering is smaller, as well as the dots in the oval band containing the lettering (2) the lines at the sides are thinner and the end pearls smaller and (3) the white lines in the oval band are narrower.

These differences certainly exist but we cannot convince ourselves that a second die (or a third one, if the stamp with 14 pearls is regarded as Die 1) exists. We are of opinion that the differences are due to the fact that some of the electros are better or perhaps less worn than others.

MARINE INSURANCE & GENERAL DUTY ADHESIVES OF GREAT BRITAIN.

I. ENGLAND & SCOTLAND.

1887. General Duty dies embossed in *greenish-blue* on paper watermarked "orbs." Date plugs plain. Perf. 12½. *Continued.*

£1 10s. Die G (no date plugs.)
£1/17/6 Die C
£2. Die F
£2 10s Die E
£3. Dies J, K
£4. Die C
£5. Die G
£8. Die A (no date plugs.)
£10. Die E

1888. As last, but star florets in date plugs. Perf. 12½.

1d. Dies F, L, O
2d. Die A
3d. Dies I, L, N
4d. Die A
5d. Die J
6d. Dies Z, DD, EE
8d. Die D
9d. Die C, O
1s. Die N, R
1s. 3d. Die O
1s. 6d. Die N
1s. 9d. Die F
2s. Die K
2s. 6d. Die V
3s. Die F
3s. 9d. Dies D, F
4s. Die E
5s. Die N
6s. Die F
6s. 3d. Die B
7s. 6d. Die F
9s. Die D
10s. Die P
12s. 6d Die H
15s. Die J
17s 6d. Die D
£1. Die A
£1/2/6 Die D
£1 5s. Dies H, K
£1/7/6 Die C
£1 10s. Die G
£1/12/6 Die C
£1 15s Dies F G
£2. Die G
£2 5s. Dies D, E
£2 10s. Dies E, G
£2 15s. Die D
£3. Die J
£4. Die C
£4 10s. Die C
£5. Die G
£5 10s. Die C
£6. Die G
£6 10s. Die C
£7. Die E
£7 10s. Die E
£8. Die E
£9. Die G
£12. Die E
£15. Die C
£20. Die D
£25. Die E

1891. As last. Perf. 12.

1d. Dies B, F
2d. Die A
3d. Dies L, N
6d. Die EE
8d. Dies B, D
9d. Die D
1s. Dies R, T
1s. 3d. Die O
1s. 6d Die N
1s. 9d. Die F
2s. Dies L, P
2s. 6d. Die V
3s. Die H, I
3s. 9d. Die F
4s. Die F
5s. Die N
6s. Die G
6s. 3d. Die D
7s. 6d. Die F
9s. Die E
10s. Die P
12s. 6d. Die H
15s. Die J
17s. 6d. Dies D, E
£1. Die A
£1/2/6 Die E
£1 5s. Die K
£1/7/6 Die D
£1 10s. Die G
£1 15s. Die F
£2. Die G
£2. 10s. Dies G, E
£3. Die J
£4. Die D
£5. Die I
£5 10s. Die D
£6 10s. Die C
£7 10s Die E

1893. As last, but embossed in *blue*. Perf. 12.

1d. Dies A, F, 2 Roses
2d. Die A
3d. Dies J, L, N
4d. Die A
5d. Die J
6d. Dies DD, EE
8d. Dies B, D
9d. Die D
1s. Die L, N, R
1s. 3d. Die O, P
1s. 6d. Dies A, N, O
1s. 9d. Die F
2s. Dies A, P
2s. 6d Die V
3s. Die H, I
3s. 9d. Die F
4s. Die E, F
5s. Die N
6s. Die G
6s. 3d. Die D
7s. 6d. Dies E, F
9s. Die E
10s. Dies A, P
12s. 6d. Dies F, H
15s. Die J
17s. 6d. Dies D, E
£1. Dies A, F, I
£1/2/6 Dies D, E
£1 5s. Dies J, K
£1/7/6 Die D
£1 10s. Dies G, H
£1 15s. Dies F, G
£2. Die G
£2 5s. Die E
£2 10s. Die E
£2 15s. Die E
£3. Die J
£3 10s. Die D
£4. Die D
£4 10s. Dies C, D
£5. Die I
£5 10s. Die D
£6. Dies F, G
£6 10s. Dies C, D
£7. Die E
£7 10s. Die E
£8. Dies D, E
£8 10s. Die B
£9. Die G
£10. Die E
£12. Dies D, E
£15. Die C
£20. Die D
£25. Die E
£50. Die D
£100. Die B

1900. New series of dies, smaller size than last, embossed in *blue*, etc., as before.

2d. Die 2 Roses
3d. Die F
6d. Dies H, K
9d. Dies B, E
1s. Die H
1s. 3d Die C
1s. 6d. Die B
2s. Die I
2s. 6d. Die I
3s. Die A
5s. Dies H, J, K
10s. Die T
15s. Die C
£1. Die F

II. IRELAND.

GENERAL DUTIES.

1891. General Duty dies embossed in *greenish blue* on paper watermarked "Orbs" Perf. 14.

6d. Die C
1s. Die 21
2s. Die A
2s. 6d. Die Z2
3s. Die A
5s. Die Z
7s. 6d. Die A
10s. Die Z2
12s. 6d. Die A
£1/2/6 Die A
£1 5s. Die A
£1 15s. Die A
£2. Die A
£2 15s. Die A

1893. As last, but embossed in *blue*. Perf. 14.

1d. Die D
3d. Die 20
6d. Die C
8d. Die C
1s. Dies 21, 2 shamrocks
1s. 3d. Die Z
1s. 6d. Die A
2s. Dies A, 2 shamrocks
2s. 6d. Die Z2
3s. Die A
3s. 9d Die A
5s. Die Z
6s. Die A
7s. 6d. Dies A, 2 shamrocks
10s. Dies Z, Z2
12s. 6d. Die A
15s. Die 22
17s. 6d. Dies A, 2 shamrocks
£1. Die Z2
£1/2/6 Die A
£1. 5s. Die A
£1/7/6 Die A
£1 10s. Die A, 2 shamrocks
£1/12/6 Die A
£1 15s. Die A
£1/17/6 Die A
£2. Die A
£2. 5s. Die 2 shamrocks
£2 10s. Die 2 shamrocks
£2 15s. Die A
£3. Die 23
£3 10s. Die A
£4. Die A
£5. Die A
£6. Die A
£8. Die A
£9. Die F
£10. Die A
£15. Die 24
£20. Die A

CUBA.

LAW REFERRING TO FORTY-YEAR 5 PER CENT GOLD BONDS.

THE stamps chronicled by us last June have been created under the following Law which we reproduce from the *Metropolitan Philatelist*.

CLASS FIRST.

Domestic and Foreign alcoholic drinks.

Section first:—Liquors.

A. Each bottle or litre of rum, gin, whisky or other similar liquor, manufactured in the country, shall pay twenty cents.

B. Each bottle or litre of rum, gin, whisky or other similar liquor imported shall pay upon entering Cuba, in addition to the Custom duty, twenty cents.

Section second:—Natural wines.

A. Each litre of sparkling wine, imported, shall pay at its entry, in addition to the Customs duty in force, thirty cents.

B. Each litre of imported wine, of all other kinds shall pay, upon entry into Cuba, in addition to the existing Custom duty, two cents.

C. Each imported litre of natural cider shall pay on entering Cuba, in addition to the existing Custom duty, six cents.

D. Each bottle or litre of wine made or mixed in the country, the manufacture or mixing of which is not prohibited, shall pay twenty-five cents.

Section third:—Domestic and Foreign Beers.

A. Each case of twenty-four half bottles, manufactured in Cuba, shall pay five cents.

B. Each case of twenty-four half bottles, or of twelve full bottles, or each nine litres of imported beer shall pay, upon entering Cuba, in addition to the existing Cuban duty, five cents.

CLASS SECOND.

Domestic and Foreign Artificial Waters and Drinks.

Section fourth:—

A. Each case of twenty-four half bottles of artificial water, manufactured in Cuba, shall pay five cents.

B. Each syphon of one litre of artificial water, manufactured in Cuba, shall pay one-half cent.

C. Each cylinder of artificial water, manufactured in Cuba, shall pay five cents.

D. Each case of twenty-four half bottles of artificial cider (called "Refresco") manufactured in Cuba, shall pay five cents.

E. The artificial waters or manufactured "refrescoes" which may be imported shall pay, in addition to the Custom duty, the special tax to the same extent as those manufactured in the country.

(*To be continued.*)

THE FISCAL PHILATELIC SOCIETY.

The third Annual General Meeting of the Society will be held on Thursday, October 6th, 1904, at 6.30 p.m. at 65, Bishopsgate Street without, London, E.C.

Business—To elect Officers; discuss programme for ensuing season; and any other matters that may be brought forward.

All members who are able to do so are requested to attend. Those unable to be present would oblige by sending nominations for officers, suggestions, &c.

It is desired that members will contribute more regularly to the Exchange Section.

Received for the library, with thanks:
"The New Zealand Philatelist" April—July.
"Der Philatelist" June—August.
"Filatelia" January—June.

The Annual Subscription (5/-) is now due (vide Rules 4 and 5) and should be sent without delay to the

Hon. Secretary and Treasurer,
A. B. Kay,
2, Haarlem Mansions,
West Kensington, London. W.

TELEGRAPH CHRONICLE.

Nicaragua. Mr. A. E. Lawrence sends us the 3c., green, postage stamps of 1900, surcharged in three lines "1901—**Telegrafos—10 Cent.**"
10c., on 3c., green

Herr Kalckhoff calls our attention to the fact that the provisional chronicled in February last has three lines of surcharge instead of two as stated, the third consisting of the date "1902" which was concealed by the obliteration on the copy from which our note was made.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the

Brazil. *Bebidas.* D. Manoel Ramos notifies two bands of Type 258 of our Supplement Catalogue, dated 1897, which have not yet been recorded.

320 reis, mauve
800 ,, rose

British Somaliland. The provisional Court Fee, 2as. on 3as., lilac, exists with another type of overprint, in which the words are closer together and the figure "2" is in a much larger type.

Mexico. Mr. G. W. Pepper sends copies of the three annual series of this country for 1904-05. The main feature of the design of all three is the Mexican Eagle.

Contribution Federal. Impert.

1c., dark green

5c., red-brown

Documentos y Libros. Perf. 12

1c., dark green

2c., carmine

Renta Interior. Perf. 12

1c., dark green

2c., carmine

Peru. Our publisher submits some bands for various duties as below.

Cerveza (Beer). Band, 139 x 15 mm, symmetrically divided into five compartments. The centre one bears the inscriptions "Compania Nacional Recaudation. Impuesto a los Alcoholes. Pagó recargo conforme á ley"; the panels on either side of the centre contain the words "Produccion Nacional—Cerveza—Existencia"; at each end of the band are the Arms of Peru. Imperf.

Value not indicated, rose

Fosforos, 1904. Band, 114 x 12 mm., with three panels. Arms in centre, with inscriptions "República Peruana. Impuesto a los fosforos de palo. Ley de Marzo de 1904"; panel on left contains the words "Por 60 fosforos o menos"; panel on right "Un centavo" Imperf.

1 cent., light blue

Tabaco. Cigarillos nationales. A series of bands, 188 x 16 mm., of two general types.

(1) Panel in centre, with words "Compania Nacional de Recaudation" on a scroll with "Impuesto al Tabaco" below. Arms of Peru on either side of central panel. At extreme left panel with the words "Cigarillos nacionales"; on extreme right, panel with word "Dieciseis" and plain space with two bars, running horizontally, of small vertical lines. Imperf.

For 16 cigarettes, carmine

(2) The words "Compania Nacional de Recaudation" on arched label enclosing the the arms of Peru and the inscriptions "Republica Peruana—Impuesto al Tabaco" and flanked by tobacco leaves with panels, on the left with words "Cigarillos nacionales" and on right with "No. Dieciseis" etc. Two bars, running horizontally, of small vertical lines on extreme left and right. Imperf.

For 16 cigarettes, red		No. of cigarettes in words
,, 20	,, carmine	
,, 16/18	,, carmine	No. of cigarettes In figures
,, 22/24	,, brown	

The last band (22/24 cigarettes) is surcharged "EXISTENCIA" in blue Roman caps.

Cigarillos extranjeros. Type as last described For 21/24 cigarettes, blue and red on yellow.

In this band the number of cigarettes "21/24" is added in red figures.

Salvador. Mr. G. W. Pepper notifies a large number of additions to our list of this country.

Timbre. Of the type set design illustrated in the July number.

1891. 5c., black on blue. Vio' (control no
10c., ,, rose. Black ,, ,,
1p., pale blue on white. Black control no.

1900. 2p., green on yellow. Blue control no.
5c., black on green. Error "CINC" for "CINCO"

1901. 10c., red on grey. Blue control no.

1902. Provisionals sur. "1902" in blue
5c., black on green (1900). Blue control no.
5c., black on green (1900). Blue control no. Error "CINC for "CINCO"

1903. 1c., black on yellow. Black control no.
10c., blue on lilac ,, ,, ,,

1903. Provisionals, surcharged "1903" in blue or violet
1c., black on yellow (1898). Black control no. Blue sur.
5c., black on green (1900). Black control no. Blue sur.
1p., pale blue on white (1897). Black control no. Blue sur.
2p., green on yellow (1900). Blue control no. Violet sur.

1904. 10c., black on lilac. Black control no.

Municipal. 1897.

1c., black on yellow. Variety, with raised stop after "Rep."
1c., black on yellow. Variety, comma after "Rep,"
1c., black on yellow. Variety, no stop after "A" of "C.A"

Our publisher has these varieties of stops and comma on some of the other values of this issue, probably they exist on all values.

1 peso, purple
("1 PESO" instead of "UN PESO")
5 pesos, green
10 ,, pale red
50 ,, pale browu
100 ,, yellow
300 ,, green
400 ,, lilac
500 ,, red

1898 5 pesos, carmine on green
100 ,, violet on grey
400 ,, black on brown
500 ,, violet on white

1899. 50c., emerald (imperf.)
5p, black on buff
100 pesos, black on green

1902. Date "1902" surcharged in black on 1899 issue
5p., yellow
100p., black on green

1903. Date "1903" surcharged in black on 1899 issue
5p, yellow
10p., brick red

1904. Date "1904" surcharged in black on 1899 issue
5p., yellow.

Tasmania. *Stamp Duty.* Of the new type, etc. as chronicled in the June no.
2d., brown
1s., emerald green

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. September, 1904.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. V. OCTOBER, 1904. No. 10.

The Embossed Consular Service Stamps of Great Britain.

BY A. B. KAY.

(*Continued from page 67.*)

B. VALUES IN DOLLAR CURRENCY.

I. Value in figures, without stop (except 75c. "c") at top right hand corner of stamp.

(b) With straight serifs and tails to figures } 4½ mm. high, single line
(c) With curved serifs and tails to figures } through "$".

II. Value in words, without stops.

(i) Across middle of stamp, 2¼ mm. high } tails of "Q" on line "&" narrow,
(ii) At base of stamp, 1¾ ,, ,, } with serif.
(iii) Across middle of stamp, 2¼ ,, ,, } letters wider, tail of "Q" below
(iv) At base of stamp, 1¾ ,, ,, } lines, "&" without serif.

III. Control numbers at top left hand corner of stamp.

(w) Small, 3¼ mm. high, "2" with curved tail, "7" with curved top.
(x) Medium, 3½ ,, ,, "2" with straight tail, "7" with straight top.
(y) Large, 4 ,, ,, "2" with curved tail, "7" with curved top.
(z) Large, 4¼ ,, ,, "2" with curved tail, "7" with curved top.

The first table contains all imperforate "specimen" copies, with counterfoils, having value in figures in the centre (except 25 and 50c., vermilion) in type b. Most probably unissued, though it is possible there may be an issued set with all values in vermilion.

Value.	Figures of value.	Value in words.
25 cts., vermilion	a—with stop	QUARTER DOLLAR 2½ x 22 across middle. ii, one line at base.
25 cts., blue	b—no stop	ii, one line across middle.
50 cts., vermilion	a—with stop	i & ii, one line.
50 cts., blue	b—no stop	i, one line.
$1, vermilion	b—no stop	i, one line.
$1½,* ,,	b—no stop	ii, one line across middle ("&" without serif).
$2, ,,	b—no stop	i, one line.
$3, ,,	b—no stop	i, one line.
$6, ,, (two lines through $)	a—no stop	i & ii, one line.

Value.	Figures of value.	Value in words.	Control numbers.				Remarks.
			w	x	y	z	
25 cents, blue	b	i, 2 lines ii, 1 line		6931 9634	4248 7437		
50 cents, blue	b	i & ii, 1 line	2005 11779		3977 10619		
75 cents, blue	b	i & ii, 2 lines (both with hyphen)		2407 15297	19183 *a* 19926		*a* "5" in figures of value with imperfect top, 5. This variety has also been seen in the 25 & 50c.
,,	c (with stop)	iii & iv, do. (no hyphens)				20574 23329	
$1, vermilion	b	i & ii, 1 line		1233 9301			
$1½, ,, *b*	b	i, 2 lines ii, 1 line	3186* 6124†	5586† 14070*	7696† 10141†		*b* There are two types of "2" of "½". † "2" thick with curly tail. * "2" thin with straight tail.
,,	c	i & ii, do.				24130* 39144*	
$2, ,,	b	i & ii, 1 line		1494 5896			
$3, ,,	b	i & ii, 1 line		1143 5199			
$5, violet	b	i & ii, 1 line		1527 4739			
$6, ,,	b	i & ii, 1 line		1193	2356 2652		
$20, ,,	b	i, 2 lines ii, 1 line		378 771	1116		

Specimen copies are known without control numbers.

The Fiscal Philatelic Society Exhibition.

DONATION FUND.

Sir,

Herewith find enclosed remittance of

as a donation towards the

expenses and prize fund of the exhibition.

Yours truly,

.....

To

MR. A. B. KAY,
Haarlem Mansions,
West Kensington,
London, W.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 68.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

GATESHEAD OBSERVER.
1 die regd. 30 Oct., 1843.
1 „ „ 23 April, 1849.
1 „ „ 4 Oct., 1849.
Duty die A 634.

GAZETTE OF FASHION.
Registered 25 April, 1847.

GLASGOW ARGUS.
Registered ?
Duty dies A 34, A 39.

GLASGOW CITIZEN.
1 die regd. 26 Oct., 1842.
1 „ „ 7 April, 1849.

GLASGOW CHRONICLE.
2 dies regd. 21 Feb., 1849.
Duty die A 38.

GLASGOW COURIER.
Registered 12 Feb., 1849.
Duty die A 34.

GLASGOW DAILY MAIL.
Registered 6 Mar., 1849.

GLASGOW EVENING POST.
Registered 6 Mar., 1846.

GLASGOW EXAMINER.
1 die regd. 23 Feb., 1844.
1 „ „ 23 Mar., 1846.

GLASGOW HERALD.
2 dies regd. 11 Nov., 1848.
Duty dies A 33, A 39, A 732, S 6, S 15, S16.

GLASGOW SATURDAY POST
Registered 11 Nov., 1848.

GLASGOW TIMES.
Registered 11 Jan., 1847.

GLASGOW TRAINER'S MONTHLY RECORD
Registered 20 Sept., 1847.

GLOBE
Registered 30 Jan. 1847.
Duty dies A 96, A 714, B 11, B 34.

GLOUCESTER JOURNAL
Registered ?
Duty dies A 322, A 694, A 697, A 881, M 31.

GLOUCESTER-SHIRE CHRONICLE
Registered 26 Mar., 1844.
Duty dies A 593, M 7, M 27.

GORE'S LIVERPOOL GENL ADVERTISER
1 die regd. 14 Aug. 1843.
1 die regd. 30 Dec., 1848.
Duty die M 48.

GOSPEL BANNER.
Registered 28 Feb., 1848.

GOSPEL MAGAZINE
Registered 28 Aug., 1849.

GOSPEL STANDARD
Registered 19 April, 1844.

THE GRAPHIC AN ILLUSTRATED WEEKLY
Registered ?
Duty dies B 35, B 36, B 38, B 40.

GREAT GUN
Registered 14 Nov., 1844.

GREAT NORTHERN RAILWAY REPORTER
Registered 11 Aug., 1847.

GREAT WESTERN ADVERTISER.
1 die regd. 30 Nov., 1843.
1 die regd. 29 Nov., 1844.

GREAT WESTERN RAILWAY TIME BILL
Registered 16 Jan., 1845

GREENOCK ADVERTISER
Registered 12 Feb., 1849.

GREENOCK NEWS
Registered 22 Apr., 1848.

GROCERS CIRCULAR
Registered 16 Oct., 1846.

GUARDIAN
Registered 16 Jan., 1846.
Duty dies B 13, 14, 15, 23, 34, 38.

GUARDIAN & WESTERN REPORTER
Registered 26 Jan., 1844.

HALIFAX GUARDIAN
Registered ?

HAMPSHIRE & WEST SUSSEX STANDARD
Registered 28 May, 1842.

HAMPSHIRE ADVERTISER
Registered ?
Duty dies M 18, M 50.

HAMPSHIRE CHRONICLE
Registered 30 April, 1842.
Duty die B 33.

HAMPSHIRE GUARDIAN
Registered 2 Jan., 1846.

HAMPSHIRE TELEGRAPH
Registered 5 April, 1848.
Duty dies A 56, B 24, B 40.

HARROGATE HERALD
Registered 3 May, 1847.

HARTFORD MERCURY
Registered ?

HASTINGS & ST. LEONARDS NEWS
1 die regd. 26 April, 1848.
1 die regd. 4 Sept., 1848.
Duty dies A 589, A654.

HAWICK ADVERTISER
Registered 3 May, 1847.

HERALD OF FASHION
Registered 29 Feb., 1848.

HERALD OF PEACE
Registered 16 Dec., 1844.
Duty dies B 28, 37, 38, 40.

HERALD OF THE CHURCHES
Registered 9 Feb., 1846.

HERAPATHS JOURNAL
1 die regd. 5 Jan., 1843.
1 die regd. 21 Oct., 1845.
Duty dies A 596, B 28.

HEREFORD JOURNAL
Registered 4 Apr., 1849.
Duty die M 47.

HEREFORD TIMES
Registered ?
Duty die A 182.

HERTFORD MERCURY
Registered ?
Duty dies B 35, B 39.

HERTS GUARDIAN
Registered ?
Duty die B 16.

HISTORIC TIMES
1 die regd. 10 Jan., 1849.
1 die regd. 19 Jan., 1849.
Duty dies A 519, 521, 522, 523, 527, 537, 557, 559, 570, 578.

HISTORICAL REGISTER
2 dies regd. 30 Dec., 1844.

HOGGS INSTRUCTOR
Registered 29 Nov., 1848.

HOGGS WEEKLY INSTRUCTOR
Registered 15 Dec., 1847.

HOME NEWS
Registered 31 Dec., 1846.
Duty die A 583.

HOMEWARD MAIL
Registered ?
Duty dies B 23, 24, 25, 26, 28.

HOMŒOPATHIC TIMES
Registered 31 Aug., 1849.

HONG KONG CIRCULAR
Registered 18 Mar., 1845.

HOUSE & LAND AGENTS GAZETTE
1 die regd. 29 July 1848.
1 die regd. 12 Oct., 1848.

HOUSEHOLD WORDS
Registered ?
Duty dies A 305, A 561, A 592, A 595, A 596, A 604, A 605, A 609, A 611, A 615, A 620, A 622, A 625, A 642, A 643, A 645, A 646, A 647, A 648, A 651, A 655, A 672, A 674, A 675, A 676, A 678, A 687, A 695, A 705, A 706, A 707, A 711, A 712, A 713, A 714, A 721, A 725, A 726, A 728.

A Newspaper Extract—August 1863.

THE STAMP MANIA.—"The cheapest postage stamp (says the *Nation*) is the French at one centime, and the dearest is that for the horse post of California, which costs four dollars (21f.). The prettiest and best engraved of all the stamps are those of France, Greece, and particularly that of New Caledonia, which merits the first place. The ugliest are those of Belgium and the English, at one penny. The largest are those of Siberia, and the smallest those of Mecklenburg-Schwerin, which bears the head of an ox. The collection of stamps representing the head of Queen Victoria is composed of 40 different models. The stamps most sought after by amateurs, either on account of their constantly increasing value, or because they have been changed, and are no longer in use, are those of the Isle of Bourbon and New Caledonia, as well as those of Spain, Portugal, English Guyana, and Van Dieman's Land. Those of the Sandwich Islands, Nicaragua, the Philippines, and the old Duchies of Italy are also very scarce."

MORLEY'S PHILATELIC JOURNAL.

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ubscriptions commence with the January No.

All editorial communications should be addressed to
L. W. FULCHER, B.Sc.,
56, BUCKLEIGH ROAD,
STREATHAM, LONDON, S.W.,
ENGLAND.

All business matters are referred to the Publisher:
WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

ON another page will be found the Report of the proceedings at the Annual General Meeting of the Fiscal Philatelic Society on October 6th. Besides the details which may be gathered from a perusal of this report we are glad to learn that the Society enters its third Session with a total membership of 69 and a substantial cash balance to its credit. This is eminently satisfactory not only for the Society but also for the cause of fiscal philately in general and now the Society, encouraged by its first flutter, has resolved on a bolder flight. The labours of the Society on the fiscal emissions of the British Colonies have considerably extended our knowledge of these stamps and have laid secure foundations for their further study so that it appears a favourable time to bring to the notice of the philatelic world in general what progress has been made and what future possibilities the prosecution of studies in fiscal philately may have in store. Accordingly the Society has decided to hold an Exhibition of British Colonial fiscals at a convenient centre in the metropolis in the early spring of next year. A circular letter, which we reproduce with the Report of proceedings to which we have already referred, has been addressed to the members and that the fiscal collecting world may be informed as to the lines on which the Exhibition is to proceed we will attempt to still further elucidate the matter by remarks based on the discussion of the proposal at the meeting aforesaid.

A Fiscal Exhibition.

The scope of the Exhibition will include the fiscal stamps of India and the British Colonies but not those of Great Britain and it is also proposed that Telegraph stamps should be shown. Including India and Ceylon there are but barely a dozen British Colonies which have issued telegraph stamps and as these have not hitherto been recognised in Exhibitions of postage stamps, it seems that they may reasonably appear in a fiscal Exhibition. Telegraph stamps, in fact, may be regarded as a kind of connecting link between postage stamps and fiscals. Gibbons has gone so far as to include the telegraphs of Great Britain in his Catalogue perhaps the remaining countries will one day be added thereto; the general feeling in this country, however, appears to be that Telegraphs are more of the nature of fiscals than postage stamps. A Prospectus will be drawn up dividing the fiscal issuing Colonies into Classes so that the competition in each class may be as nearly as possible between equally difficult countries. As this is the first time this has been attempted for fiscals no doubt changes will have to be made in the preliminary prospectus on which the Exhibition Committee is already at work, but this will be published as soon as possible so that all suggestions may have due consideration. There will be one or two classes for rare stamps, proofs and essays, curiosities, etc. The Society, by the co-operation of its members, will be able to represent practically every Colony but it in no way wishes to be exclusive and invites non-members to compete. In the latter case, however some small charge for space will be made. The continental members are reputed to have many fine things and it is hoped they will exhibit freely, in which case a very fine show indeed may be expected. At present it is contemplated to keep the Exhibition open for two days. The nature of the prizes to be awarded, will depend on the donations received. In any case, first, second and third class diplomas will be given and exhibits failing to secure diploma may be "highly commended" but if funds allow some other prizes will be awarded. The feeling of the meeting was against the issue of medals so that, as a kind of innovation in the case of stamp exhibitions, the prizes will probably take the form of small "objects of bigotry and virtue." The success of the Exhibition will, no doubt, in some measure depend upon the amount of financial support received. As there will be no charge for admission, in fact tickets will be freely distributed or for prospectus, the finances will depend on the generosity of collectors. Probably a small catalogue will be printed and charged for but this will hardly cover its own expense. An endeavour will be made to include in this Catalogue some features of permanent interest so that it may serve as a welcome addition to a philatelist's library. A further proposal is that a Fiscal Auction be held on one evening while the exhibition is open and if this can be arranged it will be interesting to see what results will attend the first purely fiscal auction ever held.

It is ten years since the Leeds Philatelic Society held its Fiscal Exhibition. Many of the exhibitors on that occasion are, we are glad to say, still available and will no doubt render assistance both with exhibits and with their advice and suggestions based on their experience but the Exhibition Committee will give due consideration to any proposals which may be offered from any source and such may be addressed to us or to the Secretary of the Exhibition Committee.

In our next issue we will report progress and if possible publish the preliminary prospectus.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 62.*)

THE DUBLIN LIGHT RAIL & TRAMWAY SYSTEM.

A very interesting series of parcel stamps is that issued for use over the complicated network of rails that unite in making the County Dublin tramway system one of the most perfect in the world; and the issue of a new set, by the leading Company, seems to afford a favourable opportunity for putting on record a complete list of its many labels before the earlier varieties join the ranks of the unobtainables, as some of them will soon do. Although some parts of the Dublin system are worked by tramcars, many of the affiliated Companies are practically Light Railways, and the stamps, which are used for the prepaid carriage of newspapers and parcels throughout the County, are fully entitled to be included in a collection of Railway stamps.

DUBLIN UNITED TRAMWAYS COMPANY.

Issue I. Supposed to have been issued for through parcels on the Dublin and Lucan section.

1890? Large rect. 60 x 40 mm. p. 10. Name of Company, in old English Characters, at top; special contract conditions at bottom; figure of value, weight, and controls, etc., in centre.

5d., (under 7lbs.) black on green
7d., ,, 14 ,, ,, ,, blue
8d., ,, 28 ,, ,, ,, white

Issue II. Smaller rect, about 45 x 40 mm. p. 10. For conveyance of small parcels on the Dublin lines. Title in fancy letters, at top; 3 lines of conditions at bottom; large figures of value, conditions as to weight, and control numbers, in centre.

1d., black on fawn.

Issue III. 1892? (a) For conveyance of newspapers. Medium rect, 35 x 32 mm. perf. 10, 10½ 11. Design exactly similar to Issue II, but the colour is applied so as to leave a large white star in the centre of stamp, which gives it a novel and quite unique effect.

1d., black and red on white

NOTE.—There have been many printings of this stamp, which is still current. The earliest was on surfaced paper since which ordinary paper has been employed. The first series of controls was unlettered; about 1897 a series with A before the number was commenced; and the B series is that now in use.

Issue III. (b) For conveyance of parcels. Exactly similar to III (a) except for the colour.

1d., black on yellow (shades to buff.)

NOTE.—The earliest of this issue known to me is of the A series, with control in red. In 1896 B series with red controls was in use. During this series, the controls were changed to black; and it was succeeded by another A series with black controls.

Issue IV. 1895. For conveyance of all parcels handed into stations on the D. U. T. Coy's line. Medium rect, about 40 x 32 mm. perf about 10. Design somewhat similar to the 1d., value, but name of Company in thin block capitals.

2d., under 7lbs. black on white
3d., ,, 14 ,, ,, ,, pink, rose
4d., ,, 28 ,, ,, ,, grey blue, greenish blue, blue
5d., under 42lbs. black on lemon, buff
6d., ,, 56lbs. black on green, greenish blue, pale blue, bright blue green.
1/-, black on pale pink
5/-, ,, ,, fawn

NOTE—There were many printings during the long life of this issue; the order of colours given above is that in which the successive varieties were issued.

CUBA.

LAW REFERRING TO FORTY-YEAR 5 PER CENT GOLD BONDS.

(*Continued from page 71.*)

CLASS THIRD.

Manufacture and consumption of matches.

Section fifth:—

A. Each box of matches, containing fifty matches, manufactured in this country, shall pay one-half of one cent.

B. Each box of matches, containing fifty matches, imported, shall pay at entry, in addition to the Custom duty, one-half of one cent.

CLASS FOURTH.

Manufacture of Tobacco.

Section sixth:—

A. Each thousand manufactured cigars, for export, weighing over three pounds, shall pay one dollar.

B. Each thousand cigarettes, not weighing more than three pounds, for export, shall pay ten cents.

C. Each thousand manufactured cigars, for home consumption, weighing more than three pounds, shall pay two dollars.

D. One-third of one cent on each box of sixteen cigarettes or twenty-one cents for each thousand and eight cigarettes.

E. Each package of "Picadura" (Tobacco for cigarettes, pipes, &c.) shall pay, per pound, six cents.

CLASS FIFTH.

Manufacture of Sugar.

Section seventh:—

Each sack of sugar manufactured in Cuba containing up to fourteen arrobas [an arroba=25 pounds] shall pay five cents.

CLASS SIXTH.

Manufacture and sale of Playing Cards.

Section eighth:—

A. Each pack of cards manufactured in the country, shall pay five cents.

B. Each pack of cards, imported, shall pay upon entry into Cuba, in addition to the Custom duty, five cents.

ORANGE FREE STATE.

COMMANDO BRIEF.

A number of forgeries of the well known yellow stamp have lately appeared. The forgeries differ amongst themselves but all can be detected by the difference in the frames from that of the genuine stamp. In the genuine stamp the pearls in the frame are large and each contains a clear curve of shading, in all the forgeries the frame is confused, the pearls small irregular and irregularly shaded. There are

also differences in the letter "R" of "FRANCO" most of the forgeries having the top loop rather smaller than on the genuine stamp. The forgeries also bear a forged postmark, the tails of "99" in the date being too long. In one cass a postmark purporting to be "BARKLY WEST—CGH" has "C. C. H" instead of "C. G. H." The colour of the forgeries though sometimes approaching that of the genuine, is generally buff or orange instead of bright yellow.

THE FISCAL PHILATELIC SOCIETY.

The Annual General Meeting of the Society was held on October 6th, 1904.

Messrs. Forbin L'Hoste (Paris). R. E. D. Francis (Southwick), W. B. Kirkpatrick (London), W. H. Regan (London), E. F. Wurtele (Quebec) were duly elected Members

The resignation of A Vetter was accepted with regret and C. H. Crosse was removed from the membership list under Rule 4..

The following Officers were elected for the ensuing season :—

President—W Schwabacher.
Vice Presidents—W. Morley. E. H. Selway.
Hon. Vice Presidents.—A. Bailiére. W. Corfield. S. A. Klagsbrun. A. E. Lawrence. A. P. Pearce.
Committee—R. F. J. Cooper. H. Köhler. O. Marsh. A. M. South. H. Thompson. D. Thomson
Librarian—L. W. Fulcher.
Secretary. Treasurer & Exchange Superintendent—A. B. Kay.
Continental Secretary—G. Gilbert (Paris).
Auditors—H. Thompson D. Thomson

During next Season the revenue stamps of Great Britain, Switzerland and Italy will be taken for study.

The next meeting will be held on Thursday, October 20th, 1904. at 65 Bishopsgate Street Without, London. E. C., when the fiscals of Switzerland (Geneva) will be discussed and catalogued. Members will oblige by showing their collections or sending notes of any varieties etc.

Received for the library with thanks :—Photographs of rare stamps from Mr. Wülbern.

Members are reminded that their subscription of Five shillings (5/-) for the ensuing Season is now due, and should be remitted without delay to the Secretary.

The Annual Report, Rules of Society, Exchange Sections etc. will shortly be issued and copies of same, with any other desired information can be had from the Secretary.

A. B. Kay,
2, Haarlem Mansions,
West Kensington, London. W.

The following letter has been addressed to the members of the Society :—

Dear Sir,

It is proposed to hold an exhibition of British Colonial Fiscal stamps in London in March or April 1905.

The exhibition would be held under the patronage of our Society, but nonmembers would also be entitled to compete.

The Society intends to grant Diplomas for the best exhibits and if the financial support given to the exhibition allows, also to award prizes in some other shape.

The Society will be glad to receive contributions to the fund which is being raised to cover the expenses of this exhibition.

The exhibition Committee are desirous to receive suggestions as to the classification and arrangement of the programme of the exhibition. A prospectus will be issued as soon as possible.

Yours faithfully,

L. W. Fulcher
A. B. Kay
O. Marsh
W. Morley
W. Schwabacher
} Exhibition Committee.

All communications should be addressed to the Secretary.

A. B. Kay,
2, Haarlem Mansions,
West Kensingtion, London. W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the

Argentine Republic. The stamps listed in our issue for April 1903 under the title "Juegos de Estampillas" are the "Foreign Bills" for 1902. According to the "*Bulletin Fiscaliste*" the colours of the issue for 1903 are as follows

50c., lilac	8p., brown-violet
1p., carmine	9p., dark green
2p., violet	10p., black
3p., brown	15p., lilac
4p., bright rose	20p., brown
5p., dark violet	25p., olive
6p., claret	30p., reseda
7p., dark green	40p., olive
	50p., brown

According to the same journal the "Documents" set for 1903 is, as far as yet known, of the following values and colours :—

5c., slate-grey	80c., red brown
10c., rose	90c., olive-grey
20c., red-brown	1p., sepia
40c., orange	2p., deep slate
50c., sepia	3p., deep blue
60c., claret	4p., claret
70c., dark grey	5p., green
75c., dark green	10p., deep green

Two of these items are taken from M. Forbin L. Hoste's Catalogue.

The set for "Patentes" exists with change of date.

Baroda. *Court Fees 1887.* Mr. Schwabacher submits a handsome label consisting of a panel on left of the well known design of the current fiscals, and a large blank rectangular panel on the right the background of which is filled in with numerous repetitions of the names and titles "Srīmat Sayajī Rāo, Mahārāja Gaekwār" in native characters together with the date 1943 (=A. D. 1887). The inscription above and below the portrait on the left reads "His Highness the Gaekwar of Baroda" and on the straight label underneath "1000 rupees"

1000 rupees, puce

Canada. *Yukon.* Our publisher has received copies of the Law stamps for the Yukon district which were announced some time ago The design consists of "Justice seated" with the inscription "Yukon Territorial Court Law Stamp" above and the value below. Perf. 12.

10c., blue	$1, blue
25c., ,,	$2, ,,
50c., ,,	$3, ,,

Cape of Good Hope. *Revenue.* Mr. Schwabacher has shown us the following values of the King's head series of the design illustrated in our January number.

1d., lilac and carmine
1s., ,, ultramarine
2s., ,, yellow-brown
5s., ,, black

Ceylon. *Foreign Bill.* We have seen the undermentioned values of the King's Head series.

60c., brown and violet
1r., carmine and blue

Cordoba. (*Prov. Argent. Repub.*). *Renta Provincial, 1902.* The following values, additional to those chronicled by us in March 1904 and Sept. 1903, are mostly taken from *Le Bulletin Fiscaliste.*

5c., blue	15p., violet
30c., rose	20p., orange
60c., dark green	25p., red
80c., red	30p., sepia
4p., sepia	40p., yellow
5p., dark green	50p., sky blue
10p., brown	

The issue for 1903 consists of double stamps, of somewhat similar design. The left hand stamps bear the inscription "IMPUESTOS GENERALES" and the right hand stamp the word "CONTRALOR" on a straight label, above the blank label at the base for the control number.

5c., emerald	1p., lilac
10c., blue	3p., red-brown
20c., sky blue	4p., green
30c., orange	5p., dark blue
40c., dark blue	10p., mauve
50c., red-brown	100p., blue
60c., red-brown	200p., dark green
90c., green	

Le Bulletin Fiscaliste also gives the following values of the series for 1904.

5c., carmine	2p., brown
10c., orange	3p., green
20c., brown	4p., dark blue
60c., slate	5p., violet
90c., lilac	6p., dark green
1p., grey	10p., orange
1.50p., claret	20p., dark grey

Costa Rica. Mr. Schwabacher submits a pair of the 25 pesos, carmine, of 1883, the left hand stamp of which lacks the figures "25" in the circular space in the top left hand corner.

Great Britain. *Customs.* Mr. Schwabacher has found the 5/-, Die N with the overprint "CUSTOMS" inverted The date in the date plugs is "16.7.00" with letter "B" in the "year" plug.

Mayor's Court. Another error of surcharge which Mr. Schwabacher submits is 4d., perf. 11½, with the value reading "OUR PENCE."

Mendoza. (*Province Argent. Repub*). The following are additions to the series for 1900-1903, mostly taken from *Le Bulletin Fiscaliste.* Those previously chronicled by us will be found in the number for April 1903.

1900.	4p., blue-green	5p., brown
1901.	10c., brown	5p., sky-blue
	2p., brown	

1902.

5c., brown	4p., green
10c., sky-blue	5p., vermilion
20c., grey-green	10p., brown
25c., dark blue	15p., grey-green
30c., violet	25p., yellow-bistre
70c., emerald green	50p., lilac-rose
3p., ultramarine	

1903.

1p., orange	10p., green
2p., blue	15p., lilac
3p., yellow-bistre	20p., brown-violet
4p., rose	25p., ultramarine
5p., bistre	50p., emerald-green

Peru. Mr. Schwabacher submits an unchronicled provisional viz: the 1 sol, rose, perf. 14, of 1886, surcharged "BIENIO 1883 Y 1884" in oval in magenta.

Transvaal. In the August number of the *Philatelic Journal of India* Mr. N. Yaar states that among the records of the Dutch printers to the Transvaal Government he found a letter from the Postmaster General of the Transvaal, Mr. T. van Alphen, date (?) 1885, authorizing them to draw a new design for fiscal stamps, at the same time enclosing a fiscal stamp of the 5s., value, black on orange, surcharged in black "V.R. TRANSVAAL" and mentioning the list of stamps in use, from which it appears that the following two values ought to be added to the Catalogue.

£10, black on red
£20, black on yellow

It seems as if these should exist both without and with the surcharge "V.R. TRANSVAAL."

Uruguay. Mr. Schwabacher has shown us various values of the Bill stamps bearing an overprint "SELLO DE MULTA" in an oval frame in blue, sometimes falling over two stamps. There appears to be no reason for regarding this overprint otherwise than as an obliteration.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill Sudbury, Suffolk. October, 1904.

EXHIBITION OF

British Colonial Fiscal and Telegraph Stamps.

PRELIMINARY ANNOUNCEMENT.

THE Fiscal Philatelic Society will hold an Exhibition of the Fiscal and Telegraph stamps of India and the British Colonial Possessions at Exeter Hall, Strand, London, W.C., on the 7th and 8th April, 1905. All collectors of fiscal and telegraph stamps are invited to compete. The Exhibition will be open for two days, and admission will be free, by tickets to be obtained from any member of the committee. The Society has appointed the following gentlemen to serve on the Executive Committee:

L. W. FULCHER.
A. B. KAY.
O. MARSH.
W. MORLEY.
W. SCHWABACHER.

Hon. Sec.: A. B. KAY, 2, Haarlem Mansions, West Kensington, London, W.
(To whom all communications should be addressed.)

The scheme of competition proposed is as follows:—

CLASS I. For collections of the undermentioned countries.

CEYLON.
INDIA.
INDIAN NATIVE STATES.
NEW ZEALAND.
STRAITS SETTLEMENTS (excluding Malay States).

CLASS II. For collections of the undermentioned countries.

CANADA AND PROVINCES.
GRIQUALAND.
MAURITIUS.
NATAL.
ORANGE RIVER COLONY.
TRANSVAAL.

CLASS III. For collections of the undermentioned countries.

BRITISH GUIANA.
CAPE OF GOOD HOPE.
GRENADA.
MALAY STATES.
NEVIS.
ST. VINCENT.
VICTORIA.

CLASS IV. For collections of the undermentioned countries.

HONG KONG
NEW SOUTH AFRICAN REPUBLIC.
NEW SOUTH WALES.
QUEENSLAND.
ST. CHRISTOPHER.
ST. LUCIA.
SWAZIELAND.
TASMANIA.
ZULULAND.

CLASS V. For collections of the undermentioned countries.

BASUTOLAND.
BECHUANALAND. (STELLALAND).
BRITISH CENTRAL AFRICA.
BRITISH EAST AFRICA.
BRITISH SOUTH AFRICA WITH TATI CONCESSIONS.
CYPRUS.
GIBRALTAR.
JAMAICA.
SARAWAK.
SEYCHELLES.
TRINIDAD.
WEST AUSTRALIA.
ZANZIBAR.

CLASS VI. For collections of the undermentioned countries.

ANTIGUA.
BRITISH HONDURAS.
BRITISH NORTH BORNEO.
BRITISH SOMALILAND.
DOMINICA.
FIJI.
GOLD COAST.
LEEWARD ISLANDS.
MALTA.
MONTSERRAT.
NEWFOUNDLAND.
NIGER COAST.
SIERRA LEONE.
SOUTH AUSTRALIA.
TOBAGO.
UGANDA.

CLASS VII. For general collections of British Colonial Fiscals containing under 1500 stamps.

CLASS VIII. For the best exhibit of rare fiscals not to exceed 15 in number.

CLASS IX. For collections of the Telegraph stamps of the undermentioned countries.

CEYLON.
INDIA.
ORANGE RIVER COLONY.

CLASS X. For collections of the Telegraph stamps of the undermentioned countries.

CANADA.
CASHMERE.
JAMAICA.
MATABELELAND.
NATAL.
NEW SOUTH WALES.
SUDAN.
TRANSVAAL.
UGANDA.
WEST AUSTRALIA.

CLASS XI. For exhibits which do not come within the scope of the before mentioned Classes, such as Colonial Railway stamps, stamps on original documents, embossed and impressed non-adhesives, curiosities, &c.

CLASS XII. Proofs and Essays.

CLASS XIII. Fiscal publications, albums and accessories may be shown but there will be no award in this class.

AWARDS.

A diploma will be given for the best exhibit of each country provided it is of sufficient merit. In classes I, II, III & IV, first and second prizes will be awarded for the best two exhibits, irrespective of country and in addition to the diplomas; in class VIII first and second prizes will be awarded; in classes V, VI, VII, IX, X, XI & XII one prize only. An exhibit of sufficient merit which does not obtain a diploma may be marked as "Highly Commended." All awards will be made subject to the discretion of the judges whose decision must be taken as final. No exhibits by any of the judges can be entered for competition.

The number of prizes may be increased if sufficient financial support is given to the exhibition fund.

In making their awards the judges will be requested to take into consideration, not only the completeness of the exhibit and the rarity of the specimens contained there, but also the neatness and accuracy of arrangement and the philatelic knowledge displayed by the exhibitor.

NOTE. By the award of a diploma for each country even the most modest exhibitor may hope to compete successfully; the Society trusts that this will create a keen competition.

EXHIBITS.

Exhibits in all classes except VII & XIII must be mounted on cards, paper, or loose album leaves. It is hoped that exhibitors will as far as possible assist the Committee in securing uniformity by mounting on sheets not exceeding 13 x 11 inches so that space may be economised. There will be no charge for space to members of the Fiscal Philatelic Society but others will be charged a fee of 5/-; exhibitors will be required to send in their exhibits about a week previous to the opening of the exhibition so that they may be described in the Official Catalogue and they are requested to send particulars of their exhibits calling attention to anything which they consider specially worthy of note. The right of refusing any exhibit without assigning any reason for such refusal is reserved by the Committee and also the right of showing only part of any exhibit in the case of insufficiency of space.

INSURANCE.

Arrangements will be made by the Committee against loss by fire or theft of exhibits. The charge for insurance will be payable by the exhibitor.

JUDGES.

The following gentlemen have consented to act as judges.

E. D. Bacon.
L. W. Fulcher.
A. B. Kay.
H. Thompson.

It is hoped that the names of one or two Continental members of the Fiscal Society may be added to the above list.

DONATIONS.

The exhibition will be supported mainly by voluntary contributions ; the Society therefore requests donations to the Exhibition Fund The names of subscribers, but not amounts subscribed, will be published in the official catalogue. A donation form is enclosed herewith.

The amount already subscribed is 16 guineas.

OFFICIAL CATALOGUE.

It is proposed to issue a Catalogue containing notes of interest on each of the exhibits. Mr. A. Preston Pearce has kindly undertaken to write a preface " On the History of Fiscal Stamp Collecting."

A limited number of advertisements will be received, the charge for space being fixed as below.

£1, per whole page.
10/6 per half page.
6/- per quarter page.
Small advertisements 2/6 per inch.

AUCTION.

An auction sale of fiscal stamps of all kinds and countries, will be held on April 7th. Mr. W. Hadlow has kindly consented to act as auctioneer. Full particulars will be issued later and can be had on application to the Secretary.

J. G. PAYN, PRINTER, MARKET HILL, SUDBURY, SUFFOLK.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. V. NOVEMBER, 1904. No. 11.

The Fiscal Stamps of the Indian Native States.

By Walter Morley and Oswald Marsh.

Very little is known about the fiscal issues of the Native States of India, with the exception of those of Mysore for which collectors are indebted to Mr. E. W. Wetherell who has obtained a mass of information from an inspection of the Government current stock and their older documents and records. When this part of the Catalogue of British Colonials was reached by the Fiscal Society only one collection, and that a very imperfect one, together with a few fragmentary ones of other members were available for study and it was left to us to draw up the list; after doing so, by means of investigations and requests for supplies from some of the states, we discovered much interesting matter and unearthed issues unknown to us so that we are now preparing a pioneer catalogue of the various states and we hope other collectors, especially our French colleagues who we believe have many of the older issues, and our Indian ones on the spot, will submit to us for inspection any varieties we omit from our lists.

A few notes seem necessary to explain the systems of Government under which these stamps are used. An official paper issued by the Government of India in 1886 recorded 629 subordinate or Feudatory states, with territories aggregating 628, 672 square miles and a population of 66 millions. These states vary in size from Haidarabad (83,000 square miles and a population of 11 millions) to a *share* of a petty village in Kathiawar. The one feature common to all alike is that ordinary British administration is excluded, in Anglo-India phraseology; all relations with them are "political" but everyone of these native states has yielded up the management of its *external* relations to the British Government. In one department of internal administration, the Judicial authority of the chief, there are degrees of limitation, for while in the larger states, sentences of death can be passed by the states tribunals, in others a reference to the British agent is necessary, and in the lesser states the judicial power is graduated according to class or capacity. The States of the first magnitude to each of which a superior Resident is attached are as follows:—

1. Haidarabad
2. Mysore
3. Travancore
4. Gwalior
5. Indore (Holkar)
6. Baroda
7. Kashmir.

Rajputana denotes a group of 19 states, extending across India from the borders of the North West Provinces and the Punjab on the east, and north to Sind and the Bombay Presidency on the West, the best known to collectors being Bikanir, Alwar, Bundi and Kishangarh.

In Central India are seventeen principal states (with Gwalior and Indore, Bhopal and Dhar) and a number of petty chiefships.

There is a group of minor states on the south west border of the North Western Provinces in *political* relation with the Central Indian Agency. The very numerous minor states not belonging to above groups, are all attached to the local governments of the British Provinces to which they are adjacent, including besides those mentioned, Bengal, Madras &c. and Baluchistan, under the superintendence of a British Resident at Quetta.

At the moment of writing we have only seen stamps issued by 44 of these states and some of them have very recently become known to us. We are unable to state how many actually issue special revenue stamps of their own; though it is probable several others, besides those known to us, may do so. In this article we are not taking them in alphabetical order, but taking those first in which we have obtained all available information at present forthcoming.

AKALKOT STATE.

This state is in the Deccan division of Bombay. Area, 498 square miles. Population (1891) 75,744, (1901) 82,052. In 1897-98 the gross revenue was 352,867 rupees, the chief is a Mahratta of the Bhonsle family.

Court Fee.

Date? Similar to type for receipt stamps, 25 x 27 mms, with name in centre circle "AKALKAT STATE" and value below. Perf. 11½

1 rupee 2 annas, blue and red
5 rupees, blue and red

Other values of this set no doubt existed.

Date? Oblong, 80 x 40 mm. Perf 11½. Inscribed "COURT FEE" at top "AKALKAT STATE" in circular band at left.

4 annas, green and red
6 ,, , brown and red
12 ,, , yellow and red
2 rupees, orange and red

Date, 1904? Same as last, but name altered to "AKALKOT STATE" Perf. 12½.

1 anna, violet and red
2 annas, pale blue and red
3 ,, , brown and red
8 ,, , pale lilac and red
1 rupee, pale rose and red

The 1 anna and 8 annas exist without stop after ANNA(S).

In addition to the above, stamps of 3, 4, & 6 rupees exist but we cannot say at present in which type or types they may be found.

Receipt.

189? Wove paper. Perf. 11½. Inscribed "AKALKAT STATE"

1 anna, red and carmine

1904? Same type, but inscription "AKALKOT STATE." Perf. 12½.

1 anna, orange red and carmine

Variety: no stop after "ANNA"

(*To be continued.*)

The Revenue Stamps of the Dominican Republic.

By Walter Morley.

(*Continued from page 58.*)

Since writing the MSS. of this article I have seen a few fresh varieties and our esteemed American contributor Mr. A. E. Lawrence, has communicated some information as to the settings of the 1884 issue and has shown me some additional varieties including a variety of type of the 25 centavos, which curiously I overlooked myself when arranging my collection of these stamps, but like myself Mr. Lawrence has retained several blocks of this issue, with the idea of plating them at some future time, as our knowledge of the stamps accumulates.

1883 Issue. Mr Lawrence thinks the 25c. will be found to be not only a *very scarce* stamp but a *very rare* one and that the 1 peso will be found to be very far from common, which fully confirms my own observations.

I have to add the following variety :—
UN CENT, red, with comma after "CENT,". Value in block capitals.

1884 issue. (Illustration Type 5)
Some of the sheets of this issue contain 28 stamps, 4 rows of 7.
1c. I have seen a larger block (part of a sheet) of this value.
5c. One setting contains 1 stamp without stop.

Another setting includes the stamp with comma and the error "CINCC"
Add the following variety :—

CINCO CTS, green, no stop after "CTS".

25c. Add the following varieties :—
25 CENTVS, orange, no stop after "CENTVS".
25 ,, yellow, variety "25" with curly tail to "2".
25 ,, orange, ,, ,, ,, ,, .
25 ,, ,, ,, ,, ,, ,, and Roman "V" in "CENTVS'.

1 peso. There must be at least two settings of the 1 peso with stop after value.
I have a block of 9 of this stamp (*purple*) containing the variety with comma and the error "NU" for "UN" arranged as in the annexed diagram, the 7 other stamps all having a stop after the word "PESO."

UN PESO.	UN PESO,	UN PESO.
UN PESO.	UN PESO.	UN PESO.
UN PESO.	UN PESO.	NU PESO.

5 pesos. There are at least two settings of this value.
I shall be glad to see any additional varieties to our list that collectors may have in their collections or may meet with in order that we may be enabled to compile as complete a list as possible when cataloguing this country.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 76.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

HOWITT'S JOURNAL
Registered 29 Dec., 1846.

HULL ADVERTISER & GAZETTE
Registered 12 Apr., 1849.
Duty dies
A 35, 37, 39, 40, 46, 47, 49, 50, 112, 113, 123, 145, 146, 147, 148, 179, 181, 182, 213, 215, 217, 218, 228, 233, 236, 237, 238, 283, 286, 287, 288, 289, 290, 351, 352, 353, 354, 355, 356, 383, 387, 388, 390, 391, 420, 428, 429, 430, 431, 432, 433, 543, 545, 551, 552, 553, 560, 590, 591, 592, 600, 601, 632, 633, 659, 660, 661, 662, 683, 690, 701, 702, 706, 733, 734, 736, 737, 784, 785.
B dies 10, 19, 20.
M dies 1, 2, 3, 4, 7, 8, 9, 10, 11, 13, 14, 17, 20, 22.

HULL PACKET
Registered 22 Dec., 1848.
Duty dies A 218, M 27.

HULL TIMES
Registered ?
Duty die A 83.

HUNTINGDON GAZETTE
Registered ?
Duty die A 26.

ILLUSTRATED LONDON LIFE
Registered 6 Apr., 1843.

ILLUSTRATED LONDON NEWS
Registered 1 die 10 May 1842.
Registered 1 die 13 May 1842.
Registered 1 die 10 Nov. 1842.
Registered 3 dies 12 Nov. 1844.
Registered 6 dies 6 March 1848.
Duty dies A 277, 292, 296, 310, 311, 320, 321, 332, 334, 335, 345, 359, 360, 361, 362, 363, 364, 368, 372, 373, 374, 376, 377, 379, 382, 395, 406, 447, 452, 457, 474, 480, 481, 483, 488, 489, 494, 496, 500, 501, 504, 505, 506, 512, 513, 516, 519, 522, 524, 526, 530, 532, 538, 556, 561, 562, 570, 571, 572, 575, 579, 584, 590, 595, 596, 597, 598, 599, 601, 602, 603, 605, 608, 609, 612, 613, 614, 616, 618, 619, 623, 624, 625, 626, 628, 634, 638, 642, 643, 644, 646, 648, 653, 654, 665, 667, 670, 673, 674, 675, 677, 679, 680, 681, 682, 685, 689, 690, 692, 693, 694, 696, 703, 704, 705, 706, 707, 708, 709, 711, 714, 720, 721, 723, 724, 725, 726, 727, 729, 730, 731. B 2, 4, 7, 9, 10, 11, 12.
Errors. *Paper die inverted* (reading down instead of up.)
Duty die A 682, B 2.

ILLUSTRATED POLYTECHNIC REVIEW
Registered 3 Jan., 1843.

ILLUSTRATED WEEKLY
Registered 4 May, 1848.

ILLUSTRATED WEEKLY TIMES
Registered 7 March, 1843.

IMPERIALIST.
Registered 29 Aug., 1848.

INDIAN MAIL
Registered 5 May, 1843.

INDIAN NEWS
Registered ?
Duty dies A 469, 483, 485, 488, 493, 496, 506, 510, 525, 527, 530, 537, 538, 730, 738, B 2, 5, 7, 9, 11.

INQUIRER.
Registered 8 July, 1842.
Duty dies A 567, 623, B21, 23, 28, 30, 31, 32, 35, 37.

THE INSTITUTE
Registered 17 Dec., 1844.

INSTITUTIONAL ADVOCATE.
Registered 19 Dec., 1844.

INVERNESS. ADVERTISER.
Registered 26 May, 1849.

INVERNESS COURIER.
Registered 21 Feb., 1849.

INVESTOR'S GUARDIAN
Registered ?
Duty die B 26.

IPSWICH EXPRESS
Registered ?
Duty die M 17.

IPSWICH JOURNAL
Registered ?
Duty die A 536, 728, B 28.

IRON TIMES
1 die regd. 4 July, 1845.
3 dies regd. 27 Sept., 1845.

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STREATHAM, LONDON, S.W.,
ENGLAND.

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WALTER MORLEY, 15, Brownhill Gardens. Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

The Fiscal Exhibition.

THE delay in the appearance of our October number was somewhat protracted to allow of the "Preliminary Announcement" of the proposed British Colonial Fiscal Exhibition being appended thereto. It will be seen from this "Preliminary Announcement" that the time and place of the Exhibition have been definitely fixed and the ideas of the Fiscal Society's Exhibition Committee are formulated on many points which we could only vaguely indicate in our last month's editorial as the latter was written several weeks before the scheme of competition was discussed by the Committee. It is a matter of importance that this scheme should be circulated as widely as possible at the earliest opportunity not only that the fiscal-collecting world may be made fully aware of the scope of the exhibition but also that it may be subjected to criticism before it is crystallized into a fixed prospectus of the exhibition. This last process must be accomplished as soon as possible so as to give intending competitors ample time to decide what countries they wish to exhibit, to fill up gaps and to mount their collections for exhibition. A notable innovation for stamp exhibitions is proposed with regard to the awards and we shall be much interested to see how it works. It appears to be practically impossible under any scheme yet invented to prevent the weathiest exhibitors from carrying off the big prizes but by the offer of a diploma *for every country* apart from the prize for the group or class it seems that "even the most modest exhibitor" may hope to secure recognition in any class; the "big man" can only get a diploma and a prize so that there will remain a number of diplomas in that class to be carried off by any exhibitor who can show one of the easier countries in the group in a tolerable state of completeness and accuracy of arrangement. We hope, with the Fiscal Society, that this will have a due effect on the keenness of the competition. At the present time we hear of many expressed intentions to exhibit in a way which augurs well for the success of the exhibition.

* * * * *

Le Bulletin Fiscaliste.

Last month lack of space prevented us from referring to M. A. Forbin L'Hoste's new periodical "*Le Bulletin Fiscaliste*" although we extracted from No. 1 a few items for our Fiscal Chronicle. Since then we have received No. 2 and this fully confirms our first impressions that here we have a publication which all fiscal collectors who desire to be kept *au courant* with this branch of philately will find indispensable. The *Bulletin* is in the form mainly of a supplement to Yvert & Tellier's new Fiscal Catalogue and is of the same size and shape. Both the numbers which have as yet appeared chronicle a large number of novelties and contain corrections for the catalogue and revision of prices. Moreover official decrees relating to recent fiscal issues in French Congo and French Guiana and official information with regard to the Bill stamps of Martinique make up excellent value for the low subscription (2 frs) asked. We trust that the enterprising editor will meet with the support which his venture so well deserves.

* * * * *

Caution.

An unpleasant reminder that popularity of fiscals has its disadvantages comes to us in the form of a report that a quantity of forgeries and fakes of Indian fiscal stamps are about to be put on the market. These are said to include mainly the lower value Indian Foreign Bill stamps faked up and with forged surcharge of "COURT FEES" and "PETITION" but also the Electric Telegraph stamps surcharged "COURT FEES" in red with the surcharge removed and offered as the Telegraph stamps. We have not actually seen any of these productions but it is as well that collectors should be on their guard.

* * * * *

Railway Letter Fee Stamps

Collectors of Railway stamps will welcome the 2nd edition of *Ewen's Priced Catalogue of the Railway Letter Stamps of the United Kingdom* which has just been issued. It appears that there are now in existence 637 issues of this stamp, of which no fewer than 21 are completely unknown and something like 100 others are in an unused condition as rare as or rarer than the two famous "Post Office" Mauritius stamps. "Of the 637 issues, "636 "were of the face value of 2d and one of 1d; "603 were printed in green, 3 in blue and 31 "in red or carmine; 587 were perforated 10" "left imperforate and 40 rouletted; 424 were" "un-numbered, 1 was numbered in manuscript" "and 212 had printed numbers." If, however, a collector goes in for plating, a fascinating occupation to which these stamps readily lend themselves, the number of possible varieties to be acquired is approximately 14,654.

SCARCE WELSH RAILWAY STAMPS.

By G. W. J. Potter.

Llanelly Railway & Dock Company.

SOME little time ago (*M. P. J.* I, 38) I commented upon the fact of Messrs. Mc.Corquodale having used the design of the 'one newspaper' stamps of the Great Northern Railway for the same stamps of the Manchester and Milford Railway. Since writing that account I have been surprised to find, upon going through my collection, that another Welsh company had been treated in a similar manner. The victim in this case was the Llanelly Railway and Dock Company, whose Act for the construction of a Railway dates back to 1835; a previous Act in 1828 referring to the making of docks.

Since June 1889 the Llanelly company has been amalgamated with the Great Western Railway. Thus there are no present day issues, and the stamps under discussion must date back for some considerable period; the design appearing to be made from a very early state of the transfer used for Issue B3 of the G. N R. (*M. P. J.* III, 6).

The upper label has "LLANELLY RAILWAY" and the lower "& DOCK COMPANY." In the upper half of the white centre is "ONE NEWSPAPER" as in the G. N. stamps, but one is pleased to note that the shields of England and Scotland have been removed, and in their place appears "½d" in black; the fractional line being horizontal and not diagonal as in the case of the English company. The stamp is printed in red on stoutish white paper and is perforated 10. Size 28 by 32 millimetres.

Morley's *Catalogue* chronicles this stamp but no selling price is quoted. I have not seen any other copies, either of this or of other values, if such were ever issued by this little known company; thus it may be undoubtedly reckoned as a very scarce and interesting stamp.

Mid Wales Railway Company.

Another rare stamp, which I am pleased to be able to illustrate herewith by means of an excellent half-tone block, is one that was issued some years ago by the Mid Wales Railway.

As will be seen, the design is one of the most artistic that have been employed on railway stamps, it seems strange that it should be left for a little line to bring out an issue like his while the L. & N. W.—whose early attempts were fair—have steadily sunk, lower and lower, until they have reached their present awful prepretrations in carmine beyond which it is hardly possible to go.

Besides the value illustrated I also have the good fortune to possess an unsevered and unused pair of the 1d value; this is similar to the 2d except that "*ONE PENNY.*" and "*Not exceeding 1lb*" take the place of the respective legends shown in the engraving. The 2d is printed in black on a rather rough surfaced dark blue paper; that chosen for the 1d being of a slightly smoother quality and white in colour; both being perforated 12. Size 3.7 by 4.2 centimetres.

Although the Mid Wales may be claimed as a more modern railway than the Llanelly—its Act dating from August 1859—it seems to be even less known than the other, and its philatelic issues are probably somewhat rarer. It has been worked by the Cambrian since January 1888, and may now be regarded as an integral portion of that company,

In conclusion I may say that I shall esteem it a favour if readers possessing copies of the above that are in any way different from the description given, or of any other rare railway stamps—especially those not contained in Morley's *Catalogue*—will write me, through the the Editor, upon the subject, as it is earnestly desired to chronicle all stamps that have been issued by the railway companies of Great Britain and Ireland.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 78.*)

THE DUBLIN LIGHT RAIL & TRAMWAY SYSTEM.

Issue IV (A). For use by private firms. The 1d. of issue III and 2d. of issue IV were surcharged with 3 horizontal blue lines, and issued to private firms for prepayment of carriage of parcels throughout the system.

1d., black and blue on yellow, B series
2d., " " " " white

Issue V. Jan. 7th 1901. Somewhat similar to issue IV. The title is in Roman print.

½d., green on white Perf. 12

Note. This value was required for through parcels on the Clontarf and Howth line, where several half-penny rates were in force. It is now obsolete.

Issue VI. 1902. Rectangular frame, 40 x 22 mm; with space at bottom for the control nos, and at top for the initials D. U. T. Co. Large figure of value in centre, with labels inscribed "parcels" "ticket" above and beneath.

1d., black on buff. Perf. 12.
2d., " " white. Perf. 12, 11.
3d., " " rose. Perf. 12
4d., " " grey-blue. Perf. 12.
4d., " " blue. Perf. 11.
5d., " " pale yellow. Perf. 12.
6d., " " bright blue green. Perf. 12.

Note. In 1903, the contract for supply of stamps was given to another firm, and I think it probable that the varieties perf. 11 were pertorated, if not printed, by them. In the above issue, there are small scrolls above the letters P and S of parcels, and these are finely printed, and terminate in a knob.

Issue VI (A). For use by private firms. As issue VI, but 3 horizontal blue lines across stamp.

1d., 2d. Perf. 12.

Issue VII. 1903. A very good copy of the preceding design. The chief difference is that the little scrolls above "parcels" finish in more or less of a point, instead of a knob. The lettering on the whole, is slightly thicker.

2d. black on white. Perf. 11
3d., ,, ,, pink ,,
4d., ,, ,, blue ,,
5d., ,, ,, pale yellow. Perf. 11
6d., ,, ,, green ,,

Issue VII (A). For use by private firms. As foregoing, but with changed colours, and a broad red horizontal bar across the centre of each stamp.

1d., red and green on yellow. Perf. 11
2d., ,, ,, ,, white ,,

DUBLIN AND BLESSINGTON STEAM TRAMWAY COMPANY.

Issue I. 1895. Large square, about 46 mm. Name of Company, and "PARCEL TICKET" at top; large figure of value in centre; and 4 lines of conditions at bottom. Controls running vertically upwards, on left of stamp.

1d., black on orange. Perf. 10
2d., ,, pale rose. Perf. 10
3d., ,, white ,,
1/-, ,, pink ,,

Issue II. 1897? Much smaller, the printing occupying 30 mm. square;

1d., black on pink. Perf. 11½

NOTE. Specimens of this printing are of the extremest rarity, and it is not known whether other values were issued.

Issue III. About 1898, but remainders not issued till after issue IV. 48 x 32 mm. Figure of value same as first issue, but remainder of printing narrower.

3d., black on white, *perf. 10*

Issue IV. 1899. 48 x 35 mm. Wording as before, but figures etc., modified. *Rouletted in black lines.*

1d., black on rose
3d., ,, ,, white

(To be continued)

THE FISCAL PHILATELIC SOCIETY.

Meeting held October 20th, 1904. Present—Mr. Schwabacher (chair). Messrs Fulcher, Marsh, Morley, South, Thompson, and Kay.

The fiscals of Switzerland (Geneva, Lucerne) were discussed and catalogued.

At the meeting on December 1st, Mr. R. B. Yardley has kindly consented to give a display, with notes, of his collection of the stamps of Griqualand.

With reference to the forthcoming exhibition of British Colonial fiscals, the Committee have to acknowledge with thanks the receipt of many donations and offers of assistance, and desire to hear from all interested in fiscal philately

Members are reminded that sheets for the Home and Continental Exchange Sections should reach the Secretary before the 1st of each month.

Meeting held Thursday, November 3rd 1904. Present.—Mr. Schwabacher (Chair), Messrs Fulcher, Gilbert, Hadlow, Marsh, Morley, Thompson and Kay.

It was decided to form an American Exchange Section on similar lines to the Continental Exchange. The sheets will only be circulated among members in Canada and the United States. Mr. G. W. Pepper, 220, East 57th Street, New York, was appointed American Secretary.

Many novelties were submitted for inspection Mr. A. Baillière sent an interesting proof of a £2 5s. first issue Foreign Bill, Gt. Britain and Mr. P. F. Evans showed various types, for different towns, of the 1877 Habilitado surcharge of Mexico.

The embossed adhesive stamps of Great Britain (Bankruptcy, Chancery Fee Fund, Copyhold &c., Commission and Customs) were discussed and catalogued.

The next Meeting will be held on Thursday, December 1st, at 65, Bishopsgate Street Without London E. C., at 7 p.m. when Mr. R. B. Yardley has kindly consented to give a display with notes of his collection of Griqualand stamps. Special attention will be given to the surcharges found upon the fiscal stamps, and all members will oblige by submitting varieties they may have.

Members whose subscriptions for the current season are yet outstanding are requested to remit same without delay.

Copies of the Annual Report, Rules of Exchange Sections, and particulars of the forthcoming Exhibition of British Colonial Revenues, can be had on application to the.—

Hon Secretary.—A. B. Kay,
2, Haarlem Mansions,
West Kensington,
London, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. *Seguro.* Mr. A. E. Lawrence submits a number of the Documentary series surcharged "SEGURO." Certain values of the series for 1901 and 1902 are recorded in Yvert & Tellier's new catalogue, in addition to these we can now add the following three values of the series for 1903.

5c., slate grey (sur. violet)
20c., orange-brown (sur. violet)
25c., brown (sur. magenta)

The last named value has not yet been listed without this surcharge.

Ceara. (*Brazil*). M. Ballière notifies an unrecorded value of the issue for 1891.

$10, rose

Ceylon. Mr. Corfield writes to point out an error in the description of a provisional 10 rupees sur. on 1000r. carmine on page 23 of Vol IV (March 1903). This stamp does not bear the surcharge "JUDICIAL." It is a provisional "Stamp Duty" label. The 1r. on 20r., green listed at the same time is Water-marked Crown C.C.

We have also seen two further Judicial provisionals viz. the 100r., orange, "Stamp Duty" surcharged ONE RE with a bar through the value, and the 500r., bistre sur. "10" and "TEN RUPEES" in black Roman caps. Both the stamps bear the overprint "JUDICIAL" in red block caps.

1r. on 100r., orange, wmk. Crown C.C.
10r. on 500r., bistre, wmk. Crown C.A.

Colombia. *Timbre Nacional, 1901-02.* Mr. A. E. Lawrence submits two stamps which appear to be unlike any yet recorded. On a reticulated background in ultramarine with a small ornament in the centre is printed the inscription "REPUBLICA DE COLOMBIA" on a straight label above and "SEGUNDA CLASE" on a straight label below. "TIMBRE" on the left and "NACIONAL" on the right. Value and date in central rectangle. Imperf.

1 Peso, black and ultramarine on blue (2a Clase)
2 PESOS, black and ultramarine on blue (2a Clase)

Cordoba. (*Prov. Argentine Repub.*). Mr. A. E. Lawrence has discovered a variety of type in the series Type 100 of our Supplement Catalogue. This new type is readily distinguished by the fact that the figures of value in the upper corners are enclosed in single lined circles and are much smaller in the values in centavos, but larger in the case of the 1 peso. Mr. Lawrence sends for inspection both types in the three following values

20c., blue
50c., pale brown
1p., brown

Cuba. *Trasportes 1888-89.* Mr. A. E. Lawrence has found some values of an issue earlier than any listed in the Spanish Revenue Catalogue. These are, however, catalogued by Yvert and Tellier from whose Catalogue we take the highest value.

1c d. peso, yellow-green
5 " "
10 " "
50 " "

Ecuador. Mr. A. E. Lawrence sends the undermentioned values of the series for 1901-1902 surcharged "RIOS" with a handstamp in blue the 5c., 10c., 20c., 25c., and 1 sucre have in addition the figure "19." As in the case of the postage stamps there are said to be many varieties of these surcharges and as "they were "applied to stocks in hand in the various "provinces (after a fire at Guayaquil which "destroyed a large quantity of stamps) to "prevent the use of any stamps which might "have been stolen during the fire", we suppose they ought to be catalogued.

1c., carmine	25c., yellow
2c., dark green	1 sucre, sky blue
5c., grey	5 " brown
10c., black	10 " dark blue
20c., grey	

The two highest values of this set have not yet been listed without the surcharge.

Espirito Santo de Guarara. (*Mun. Brazil.*) M. Baillière notifies a value for this municipality, the chief features in the design being a dove and rising sun.

$2, red

Macao. *Contribuçao Industrial.* Our publisher has the 20r., postage stamp of 1894, the 2½r. Journal stamp of the same date and the 1 avo, postage stamp of 1898 surcharged "IMPOSTO INDUSTRIAL" in Roman caps, in two lines. Surcharge black.

2½r., brown (Journal stamp)
20r., lilac (1894)
1avo, orange yellow (1898)

Matangas. (*Cuba*). Mr. A. E Lawrence sends us a set of hideous roughly lithographed labels, the lowest value of which is illustrated in Yvert and Tellier's Catalogue.

1c., blue-green	15c., violet
2c., carmine	20c., yellow
5c., indigo	25c., bronze-green
10c., brown	50c., dark green

Orange River Colony. Mr. S. A. Klagsbrun informs us that he possesses in his collection a pair of the 1/-, blue (Orange Free State, 2nd issue) *tête bêche* in which one stamp shows the design embossed on the back. Apparently, therefore, the sheets were embossed doubled in a similar manner to that already known to us in the 1d. embossed Transvaal. Mr. Klagsbrun also announces that the Orange Free State issue surcharged "Ord., 22.85" exists both with and without stop after "Ord." but he has not yet seen all the values in both types.

Peru. Mr. A. E Lawrence submits the 10c., of 1868-69 with the surcharge "LIMA" in green, *inverted.* M. Ballière informs us that he has the same stamps surcharged "JUNIN" as well as the 5 soles and 25 soles of 1868-69 surcharged "TARAPACA" and the 1 sol, orange surcharged "AYACUCHO" and "1872-73"

Uruguay. Mr. Schwabacher has shown us the 2c., red brown of 1884, No. 212 in our Supplement Catalogue in which the value appears as "002" i.e. without comma after the first zero. M. Baillière informs us that the 5c., yellow surcharged "2° Trimestre 1904" has been further surcharged "Tercero provisorio" in green and that the value 80c. (olive) has been overprinted for 1904. We have also received a lengthly list of additions to our Catalogue of this country from Mr. A. E. Lawrence, which we are compelled to hold over till next month.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. November, 1904.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. V. DECEMBER, 1904. No. 12.

The Fiscal Stamps of the Indian Native States.

BY WALTER MORLEY AND OSWALD MARSH.

(*Continued from page 86.*)

CUTCH.

CUTCH or Kachh is a native state in the South Western extremity of Hindustan, situated between 68° and 72° E. long. and 22° and 25° N. lat., with an area of 6500 square miles. The inhabitants are estimated at 500,000. The Rao of Cutch pays an annual subsidy of 200,000 rupees to the British for the maintenance of the military force stationed within his dominions. Estimated gross revenue, 2,521,670 rupees. In 1897-98 the customs duties amounted to 817,000 rupees.

Only one set of stamps is known to us, our illustration being the ½ korri value.

The values we have seen are on laid paper, finely rouletted. The currency is expressed in korri or corri (1 korri=4 annas).

The high values are said to be in different colours. The two centre rows of the sheets are *tête bêche* in some we have seen, but we do not know if this is normal condition of all values. The same designs are also used for the stamped paper duties and are on wove paper.

COURT FEES.	Date?	Laid paper.	Fine roulette.
¼ Korri, deep chocolate.			
½	"	"	"
1	"	"	"
2	"	"	"
3	"	"	"
4	"	"	"
5	"	"	"
6	"	"	"
7	"	"	"
8	"	"	"
9	"	"	"
10	"	"	"
20, 30, 40, 50, 100 Korri, (colours not known).			

We have the ¼, ½, 1, 2, and 4 korri in *tête bêche* pairs and probably all values exist thus, as the sheets seen contain 32 stamps in 4 rows of 8, the two centre rows being *tête bêche*.

BAMRA.

A feudatory state of India, in the Chattisgarh division of the Central Provinces. Area, 1988 square miles; population in 1901, 123,289. Estimated revenue, 76,000 rupees. Tribute, 1500 rupees. Most of the country is forest, the northern border is touched by the Bengal Nagpur Railways with a station at Bamra town.

The only information at present available as to its issue of revenue stamps is from the two solitary specimens (used) illustrated in our journal in May 1902. They are somewhat roughly drawn and printed on white wove paper. Imperf.

COURT FEES.

189 ? Wove paper. Imperf.
4as., mauve.
8as., green.

BARODA.

A native state of India, within the Gujarat province of Bombay but in direct relation with the Governor-General. It consists of four isolated divisions, each of which is surrounded by British territory or by other native states. The total area is 8226 square miles; population in 1901, 1,950,927. Revenue in 1894-95 was 16,814,810 rupees. In 1901 the state currency of Babashai rupees was withdrawn and the British rupee was introduced.

Our enquiries regarding the Revenue stamps have not yet resulted in any additional information being acquired and we are induced to insert this state early in our list, in the hope of getting further particulars from some of our Indian contributors. It is presumed the stamps known are for Court Fees.

COURT FEES.

189 ? Wove paper. Perf. 15.
1 anna, green.
2 annas, ,,
4 ,, ,,
6 ,, ,,
8 ,, ,,
10 ,, ,,

189 ? Change of colour.
1 anna vermilion.
2 annas, ,,
4 ,, ,,
6 ,, ,,
8 ,, ,,
10 ,, ,,

189 ? Colour again changed.
1 anna, brown.

NOTE. The native inscription at top is different on these two last series. It may denote different uses for the stamps or possibly one for each of the separate divisions of this territory of which the fourth has not yet been seen. There are no doubt other values, as a 1000 rupees was chronicled recently, having been discovered by Mr. Schwabacher:—COURT FEES. 1887. A handsome label consisting of a panel on left of the well known design of the current fiscals, and a large blank rectangular panel on the right the background of which is filled in with numerous repetitions of the names and titles "Srīmat Sayajī Rāo, Mahārāja Gaekwār" in native characters together with the date 1943 (=A.D. 1887). The inscription above and below the portrait on the left reads "His Highness the Gaekwar of Baroda" and on the straight label underneath "1000 rupees"

1000 rupees, puce

BHOPAL.

A native state of India in the Central India Agency, with an area of 6874 square miles. Population (1891), 952,486. Estimated revenue, 4,000,000 rupees. In 1897-98 the exports of opium were 678 chests paying a duty of 367,500 rupees. The state pays a subsidy of 200,000 rupees for the Bhopal battalion, besides which a regiment of Imperial Service Cavalry is maintained. For three generations the ruler has been a woman. Suetan Shah Begum succeeded on the death of her mother in June 1901.

Type 1.

Type 2.

Type 3.

The stamps we have met with are of 3 types for Receipts and there are variations of each of them on the respective sheets.

RECEIPTS.

1870. Type 1. Wove paper. Perf. 11½.
1a , black

188 ? Type 2. 1a., black. Perf. 5
1a., ,, Imperf.

18 ? Type 2. (re-drawn ?) with inner circles closer together.
1a., black. Imperf.

18 ? Type 3. Wove paper. Imperf.
1a., black
Laid paper, Imperf.
1a., black.

(*To be continued.*)

MEXICO.

Documentos. The provisional 1877 series surcharged "Habilitado para 1877" on the 1876 issue seems to require some little study by fiscal collectors, very little being known about the issue. Apparently the surcharges are local and differ for each town or district using them. Yvert and Tellier's Catalogue lists 3 varieties for Carmen, Chihuahua and Durango, but it is not quite certain if the types given are correct for each. Mr. Morley has the 3c., 10c. and 50c. values surcharged vertically "*Habilitado 1877*" in addition to the 5c. catalogued for Chihuahua. Mr. P. F. Evans has also discovered some new types which were shown at the November meeting of the Fiscal Philatelic Society. These were as follows :—

(1) Surcharged horizontally "*Para 1877*" for Zacatecas.
1c., lilac
3c., carmine

(2) Surcharged horizontally "PARA 1877" (block caps.) for Jalisco.
1p., green on yellow

(3) Surcharged in MSS "Para 1877" for Tequila.
5c., olive

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 88.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

ISLE OF WIGHT OBSERVER.
Registered 20 Nov., 1845.

JERROLD'S WEEKLY NEWS.
Registered 4 Jan., 1849.

JEWISH CHRONICLE.
Registered 18 April 1845.

JOHN BULL.
Registered 14 July, 1848.
Duty dies A 55, B 7, 10, 12, 13, 14, 15, 16, 17, 18, 23, 24, 25, 26, 33, 38.

JOHN O'GROATS JOURNAL.
Registered ?
Duty die B 5.

JOINT STOCK COMPANIES LAW JOURNAL.
Registered 2 Aug., 1848.

JONES' WOOLWICH JOURNAL.
Registered 27 Sept., 1844.

JOURNAL OF AUCTIONS.
Registered ?
Duty dies A 720, 726.

JOURNAL OF COMMERCE.
Registered 21 June 1844.

JOURNAL OF GAS LIGHTING.
Registered 8 Feb., 1849.

JOURNAL OF PUBLIC HEALTH.
Registered 26 Oct., 1847.

JOURNAL OF THE SOCIETY OF ARTS.
Registered ?
Duty dies A 721, 725, 726, B 7, 8, 16, 20, 23, 24, 25, 26, 27, 28, 37.

JUSTICE.
Registered 25 Feb., 1848.

JUSTICE OF THE PEACE.
Registered 17 April, 1848.
Duty dies A 556, 648.

JUVENILE MISSIONARY MAGAZINE
Registered 17 Nov., 1848.

JUVENILE MISSIONARY SECESSION CHURCH.
Registered 20 Feb., 1846.

KELSO CHRONICLE.
Registered 12 Feb., 1849.
Duty die A 37.

KELSO MAIL.
Registered 21 Feb., 1849.
Duty dies A 35, A 36.

KENDAL MERCURY.
Registered 12 Apr., 1849.
Duty die A (number illegible)

KENT HERALD.
Registered 22 Apr., 1842.
Duty dies A2, 3, 8, 10, 23, 25, 155, 162, 163, 164, 165, 167, 176, 183, 193, 195, 196, 199, 202, 204, 207, 209, 210, 212, 227, 232, 233, 241, 243, 244, 246, 251, 255, 257, 262, 265, 267, 274, 283, 286, 296, 301, 302, 303, 311, 312, 314, 315, 316, 325, 326, 332, 333, 334, 336, 341, 350, 359, 361, 367, 373, 374, 375, 381, 385, 386, 405, 413, 418, 420, 423, 425, 709.

KENTISH CHAMPION.
Registered 26 Jan., 1844.

KENTISH EXPRESS.
Registered ?

KENTISH GAZETTE.
Registered 16 Apr., 1842.
Duty dies A 714, B 16, 23, 24, 25, 26, 27, 28, 29, 31, 32.

KENTISH INDEPENDENT.
Registered 6 Jan., 1843.
Duty die A 300.

KENTISH OBSERVER.
Registered ?
Published at Canterbury.
Duty dies A 174, 705, 714, 721, B 14.

KENTISH STANDARD.
Registered 7 May, 1842.

KINROSSHIRE ADVERTISER.
Registered 25 Feb., 1847.

THE LABOURER'S FRIEND.
Registered 1 June, 1844.
Duty dies A 445, 450, 454, 457, 460, 470, 471, 472, 489, 494, 495, 500, 520, 530.

LADIES COMPANION.
Registered 24 Dec., 1849.

THE JUNIOR PHILATELIC SOCIETY, LONDON.

PRESIDENT - - - FRED J. MELVILLE, ESQ.

The President, Officers and Committee request the honour of your Company at their

Exhibition of the Postage Stamps of Great Britain,

in Exeter Hall, Strand, W.C., on Friday and Saturday, February 3rd and 4th, 1905.

Open Friday, February 3rd - 3.30 p.m. - 9.30 p.m.
,, Saturday, ,, 4th - 11 a.m. - 9.30 p.m.

ORCHESTRA,
5—9.30 p.m. (Daily).

LANTERN LECTURETTES,
7.30 each Evening.

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses

EDITORIAL.

THIS number completes our fifth volume and five years is a tolerably respectable age for any philatelic journal. We may, therefore, reasonably be jubilant on having attained such a mature age and thanking our readers for their support, which we hope they will continue, we wish them the Compliments of the Season.

* * * * *

The Fiscal Exhibition.

At this season of the year when all normally constituted people feel generous and even the meanest among us are apt "to pat youngsters on the head and talk to them vaguely about sixpences" we venture to issue an appeal to fiscal philatelists on behalf of the approaching Exhibition. We understand that the rank and file of fiscal philatelists have not yet responded very heartily to the request of the Fiscal Philatelic Society for donations towards the expenses of the Exhibition and we now ask especially each one to contribute his mite. Perhaps many feel some timidity in venturing to offer a small donation but we can assure such that contributions of a few shillings from each one will soon be sufficient to meet the estimated cost, as nearly one half of the sum required has already been promised. The success of the Exhibition and the value of the prizes will entirely depend upon the financial support and if only each member of the Fiscal Philatelic Society would contribute something the expenses would be adequately met.

We hope, too, that fiscal collectors will not be diffident with regard to exhibiting. Every member of the Fiscal Philatelic Society ought certainly to show something and there is no excuse for not doing so, as it will cost them nothing except the expenditure of a little time and trouble in arranging their exhibit, while there is every prospect of winning at least a diploma. For non-members the cost of 5/- for exhibiting is purely nominal and as for that sum they can exhibit in all classes, we hope that many will come forward.

The Stamp Collectors' Annual.

We have very much pleasure in highly recommending the "Stamp Collectors' Annual," edited by Percy C. Bishop and published by C. Nissen & Co., a copy of which has been sent to us for review. This second issue of the annual (for 1905) is a great improvemnt on the one which was published last year and contains a number of interesting papers. Among these we would especially mention "Notes on the Stamps of Victoria," by W. H. Terry; "The Telegraph Stamps of Great Britain" by C. Nissen; "A short Dictionary of philately," by P. C. Bishop; "Postal fiscals of the United Kingdom," by C. Nissen; "The story of a philatelic year: being a review of the philatelic press for 1903-1904," by P. C. Bishop. We are particularly glad to see that fiscals are not ignored, for besides the article by Mr. Nissen in the postal fiscals of Great Britain, we find "A Recruit" waxes enthusiastic over the "Joys of Revenue Stamp Collecting." The "Recruit" has tackled the revenue stamps of Great Britain as a start and naturally has soon found that many of them are by no means easy to get but a big show of these can be got together at small expense and we doubt if a beginner of fiscal collecting could make a better selection as a commencement.

* * * * *

Postage Stamps of Great Britain.

We have received a small book on "*The Postage Stamps of Great Britain.*" *By F. J. Melville*" which is designed "as a facile and straight-" "forward guide for the young collector of the" "stamps of Great Britain. To meet his needs," "all the niceties of ultra-" "specialism have been" "omitted, while a short" "bibliography of the sub-" "ject is added for those who desire to continue" "the study of this interesting branch of philate-" "ly." The work is excellently illustrated and appears to us adequate for the purpose intended. As an appendix is reproduced the paper by H.R.H the Prince of Wales on King Edward's stamps from the London Philatelist though from the book itself at first sight it seems as if H.R.H had written it especially for Mr. Melville's book!

BOARD OF TRADE OFFICIALS.

The 1d and 4d. King's head postage stamps have been recently seen perforated with "Crown and B.T." and cancelled on 1st November 1904. Are these stamps still in use or is the stock in hand being used up? Rather high prices are being asked for them, which may be right if the stamps are obsolete but too high if they are in current use. The following is a list of the stamps known perforated in this manner "Crown and B.T." we should be glad to see any not mentioned.

1880. 2d.. rose
1881. 1d., lilac
1884. 2d., lilac; 5d., green
1887. (Queen) ½d., 1½d., 2d., 2½d., 3d., 4d., 5d., 6d.
1902. (King) 1d., 1½d., 2d., 4d., 9d.

BRITISH RAILWAY STAMPS.

By "K."

(*Continued from page 90.*)

THE DUBLIN & LUCAN ELECTRIC RAILWAY COMPANY.

Issue I. 1895. Medium rect, 36 x 32 mm. Inscribed "Dublin and Lucan Steam Tramway Company" in old English type; below this are the words "parcel ticket", 8 lines of weight and rate, and 4 lines of conditions. Large figure of value in centre. No controls.

2d., black on pink. Imperf.
4d., ,, ,, green ,,
6d., ,, ,, orange ,,

NOTE. Very few impressions of the above series were taken, and it is uncertain whether any were ever actually used on the line.

Issue II. 1895. Same design, but perforated, and with the addition of horizontal control numbers across the value.

1d., black on carmine. Perf. 10
2d., ,, ,, green ,,
3d., ,, ,, greenish-blue. Perf. 10
4d., ,, ,, pink ,,
6d., ,, ,, orange ,,

NOTE. The one, two, and sixpenny values are obsolete; the latter is a rare stamp in mint condition. Labels have lately been printed for this line, inscribed "Electric Railway Company" but such as I have seen are of the nature of cloak room tickets.

THE CLONTARF & HILL OF HOWTH TRAMWAY COMPANY.

Issue I. January 20th 1901. For full description, see M.P.J. for February 1901. Black impression on coloured paper; perf 11.

2d., black on rose
2½d., white
3½d., grey-blue
4½d., lemon
6d., green

NOTE. The size of the sheets varies considerably. The 2d is sometimes found printed in horizontal rows, tête bêche to one another. One stamp in each sheet of the 4½d was lettered "PARCEL TICKETS" by mistake for "TICKET." During 1901 the half penny rate was abolished, so that 3 of the above values became obsolete, and the following new ones were required.

Issue II. July 1901.

3d., red on white, black controls
4d., black on fawn

THE FISCAL PHILATELIC SOCIETY.

Meeting held December 1st 1904. President Mr. Schwabacher (chair) Messrs Yardley, Cooper, Fulcher, Marsh, Morley, South, Thomson, and Kay.

Mr. R. B. Yardley exhibited his collection of the postage stamps of Griqualand, and comparisons were made with the surcharges found on the fiscal stamps. It was found that the majority of types were common to the postage aud revenue emissions, but later settings of the fiscal overprint contained types not found in the postage, and vicè-versâ. Mr. Yardley also presented the library with plates showing the various types of surcharges, and an unanimous vote of thanks was passed for his kindness in giving the display.

Mr. C. S. Sheldon (U.S.A.) was duly elected a member.

A copy of the "Surcharged Stamps for Indian Native States" was presented to the library by Mr. Corfield.

Subscriptions for the current season are overdue, and should be remitted to the Secretary before the end of the year. Attention is drawn to Rules 4 and 5.

The Home, Continental and American Exchange Sections are now in regular working order and it is hoped that members will contribute sheets more often.

With regard to the forthcoming exhibition of British Colonial fiscal stamps it is hoped that all members will exhibit, as the programme has been framed with a view to the most modest exhibitors successfully competing. The Secretary will be glad to have more donation forms returned, however small the amount, as the expenses will be considerable.

Messrs. A. P. Pearce, and A. Schoeller, have kindly consented to act as Judges in addition to those previously published.

Particulars of the Fiscal Auction Sale will shortly be published, and together with Prospectus of Exhibition, Annual Report, or other desired information may be had from the—

Hon Secretary.—A. B. Kay,
2, Haarlem Mansions,
West Kensington,

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

The following list, based on that issued by the Fiscal Philatelic Society, records, as far as is known, the different printings of these stamps as indicated by the dates in the date plugs, where these exist.

BANKRUPTCY.

1869. Embossed in *pink* on Foreign Bill paper, wmk. double-lined "V.R." Blue dividing lines in the case of the 1d., 3d., and 8d., (which have also the word "BANKRUPTCY" overprinted in blue sans serif caps.) and black in the case of the remaining values.

A. On white paper. Imperf.

1d. Die J.
22. xii. 69. | 29. xii. 69.
1d. Die L. 28. xii. 69.
1d. Die O.
2. ii. 70. | 5. iii. 72.
3d. Die D. 17. v. 70.
3d. Die G.
28. xii. 69. | 2. ii. 70.
3d. Die I. 17. viii. 71.
8d. Die A. 12. iv. 70.
8d. Die B.
11. i. 71. | 17. i. 71.

The remaining values have no date plugs.

The 1s., 1s. 6d., 2s. 6d., 5s., 7s. 6d., 10s., 15s., £1, £1. 10s., £2., £3., £5 and £10 are printed from dies (Die A for each value) registered at Somerset House for embossing paper or parchment on the 3rd Oct. 1849 and the £20, £30 and £100 (all with no die letter) registered on the 24th Oct. 1861.

B. On blue paper. Imperf.
1d. Die J.
24. x. 70. | 15. iii. 71.
1d. Die L. 11. i. 71.
3d. Die D. 17. v. 70.
3d. Die E.
24. x 70. | 19. iv. 71.
11. i 71.
3d. Die G. 21 vii. 70.
3d. Die I.
15. iii. 71. | 8. vi. 71.
20. iv. 71.
8d. Die B.
22. x. 70. | 20. iv. 71.
8d. Die D. 20. iv. 71.
The 1s. and 5s. are found on this paper.

C. White paper. Perf. 12½.
1d. Die O. 5. iii. 72.
3d. Die I.
17. viii. 71. | 12. x. 71.
11. x. 71.
8d. Die D. 21. i. 71.
8d. Die E. 5. iii. 72.
1s., 2s. 6d., 5s., and £5.

D. Blue paper. Perf. 12½.
1d. Die O. 19. iv. 71.
8d. Die D. 21. vii. 71.
5s., 10s. and £5.

E. White paper. Perf. 12½ No dividing lines. 1s.

1872. As last, but on white to bluish paper wmkd., "Balances." No dividing lines. Perf. 12½.
1d. Die I. 15. vii. 72.
3d. Die I.
16. iv. 72. | 17 vi. 72.
1s., 1s. 6d., 2s. 6d., 5s., and 7s. 6d.

1894. As last, but struck in *blue* on paper wmkd., "Orbs." Perf. 12½.
1s. and 5s. (Earliest cancellation seen 7/7/94.)

CHANCERY FEE FUND.

1852. Embossed on pink "dice-pattern" paper. Brown dividing lines. No wmk. Imperf. 3d., 4d., 8d., 1s. 4d., 1s. 6d., 2s. 6d., and 2s. 8d. All die A. 11 xii. 52.

NOTE. The various values for embossing paper or parchment were registered at Somerset House on the undermentioned dates.

3d. 8. xii. 52.	1s. 6d 26. x. 52.
4d. 26. x. 52.	2s. 6d. 25. xi. 52.
8d 8. xii. 52.	2s. 8d. 25. xi. 52.
1s. 4d. 8. xii. 52.	

(To be continued.)

TELEGRAPH CHRONICLE.

Colombia. A new series has appeared including several fresh values. Each stamp is of a different design with Arms in a small circle on all values except the 1 and 10 pesos, which have figures in a circle. They are printed on various coloured papers and are imperf.

20c., orange on buff
40c., blue on buff
60c., dark brown on rose
80c., red on blue
1p., green on green
2p., violet on rose
5p., brown on buff
10p., dark blue on pale blue

Great Britain. Mr. J. C. Taylor notifies the discovery of a Stock Exchange Telegraph Form "Harrison & Sons", 1/-, postage Die 12, green on white laid paper, rouletted. Dated 3/3/85.

Electric Telegraph Co. Mr. Morley has recently sold an interesting proof of this Co's Telegraph Stamp, which is worth recording. The impression is in black on white card, with space for value left blank, of the last type in use with initials R.G.-H.W. On the card is written "plate destroyed 10/8/92."

Nicaragua. Mr. A. E. Lawrence submits the 50c., carmine of 1900 (illustrated in our Journal for Sept. 1900) surcharged "1901" at the top in figures 4 mm. high and **"10 Cent."** below in black.

10c., on 50c., carmine.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Cape of Good Hope. Our publisher has discovered another value of the 1898 issue, with Figure of Hope standing.

£4, green and black

India. *Small Cause Court, Calcutta.* Mr. W Corfield sends us the 4 as., green and brown, Special Adhesive, King's head, surcharged "Small Cause Court, Calcutta" in black, with the words "Special Adhesive" obliterated by two black bars.

Salvador. Mr. G. W. Pepper has shown us a considerable number of varieties not yet recorded. To M. Baillière we are indebted for the particulars respecting the highest value of the Timbre Municipal stamps for 1898.

Instruccion Primaria.
1900. 50c., blue (value in small type)
50c, blue (value in larger type)
Timbre.
1891. 10c., black on rose, blue control no.
1898. 10c., black on rose, blue control no.
10c., " " "
error "EZ" for "DIEZ"
1902. 10c., black on lilac, black control no.

Provisionals. "1902" surcharged in violet on stamps of the date mentioned
10c., black on rose (1898)
10c., red on lilac (1901)
25c., black on blue (1898)
50c., black on lilac (1891)
"1902" surcharged in blue
1c., black on yellow (1900)
1903. Date "1903" surcharged in blue
10c., black on lilac (1902)

There are two types of figures for the date of the 1903 series.

Timbre Municipal. 1897. 5c., black on pale green (colour of 10c.).

5 pesos, blue
200 ,, lilac

1898. Value in figures.

1c., grey	50c., green
5c., chocolate	10p., red on blue
10c., yellow	50p., red on yellow
25c., violet	300p., red on yellow

There is a variety of the 10 pesos, in which the corner ornament after "Pesos" is upright instead of sideways.

1899. 10 pesos, black on pale green

1901. Date "1901" surcharged on 1899 issue.
5 pesos, black on yellow

1902. Date "1902" surcharged on 1899 issue.
10 pesos, red

1903. Date "1903" surcharged on 1899 issue.

5 pesos., olive-yellow
25 ,, black on rose
50 ,, black on lilac

Error "1093" for "1903."

5 pesos, yellow
25 ,, black on rose

South Australia. *Stamp Duty.* A new type of the 1d, violet and blue-green, King's head has appeared. The words "DUTY STAMP" are now in coloured letters on a white ground. Perf. 10.

Swazieland. Mr. S. A. Klagsbrun informs us that, by recent legislation, stamp duty as applicable by the Transvaal laws has been imposed in Swazieland by which special stamps are necessary. We have seen three values of Transvaal stamps surcharged as described below, but probably other values exist. The 1d and 6d, Transvaal postage and Revenue stamps, have been surcharged "**Swaziland.—Revenue—only.**" in three lines in black. The 1d is on the multiple Crown C.A. paper. Also the Transvaal Revenue stamp, 1s., green and purple, surcharged "**Swaziland.**"

On Postage and Revenue stamps.

1d., scarlet and grey-black. Wmk. multiple Crown C.A.

6d., orange and grey-black. Wmk. Crown C.A.

On Revenue stamp. Wmk. Crown C.C. Perf. 14.

1s., green and purple

Uruguay. We give the list of additions to our Catalogue notified by Mr. A. E. Lawrence to which we referred last month.

Servicio Consular. For Great Britain. Type 452.

87a. 2 pesos, red.

Also a value of what is apparently a new issue. A tall thin rect. 14½ x 40½ mm. with Arms in circle in centre. Name above the circle and "Servicio Consular" below with value "200" on a black label at the base. Perf. 11½.

2 pesos, green

Timbre. 1887. Lithographed.

226a. 5 pesos, dull green. Thin paper.
229a. 50c., red. Thick paper.

1891-92. Primer Trimestre.
50c., 1p., and 10p., *lithographed.*
Segundo Trimestre.
50c., 1p. and 10p., *lithographed.*
Tercer Trimestre.
5p., green, *lithographed.*
Cuarto Trimestre.
4p., green.

1892-93. Segundo Trimestre.
10p., green, *lithographed.*
Tercer Trimestre.
10p., green, engraved.

1893-94. Primer Trimestre.
2p., and 10p., *lithographed.*
Cuarto Trimestre.
10p., *lithographed.*

1894-95. Segundo Trimestre.
4p., green, engraved.
Tercer Trimestre
1p., green, *lithographed.*
Cuarto Trimestre.
10p., green

1895-96. Segundo Trimestre.
5p., green
Tercer Trimestre.
3.50p., ultramarine.
Cuarto Trimestre.
8p., green

1896-97. Primer Trimestre.
3.50p., ultramarine.
8p., green.
Cuarto Trimestre.
1.50p., ultramarine.

1897-98. Primer Trimestre.
2c., *ultramarine.*
Tercer Trimestre.
2c., brown.
5p., green.
20p., ,,

1898-99. Primer Trimestre.
50c., purple.
2.50p., ultramarine.
Segundo Trimestre.
12.50p., ultramarine.
Tercer Trimestre.
4p., green.
Cuarto Trimestre.
1.50p., ultramarine.

1899-1900. Primer Trimestre.
75c., carmine.
3.50p., ultramarine.
4p., green.
Cuarto Trimestre.
1.50p., ultramarine.

1900-01. Primer Trimestre.
5p., orange.

1901-02. Primer Trimestre.
75c., deep violet.

1902-03. Primer Trimestre.
25c., dark brown.
Segundo Trimestre.
10c., bistre.
Tercer Trimestre.
1.50p., ultramarine.
Cuarto Trimestre.
3.50p., ultramarine.
4p., carmine.
15p., green.
20p., green.

1904. Primer Trimestre.
3.50p., ultramarine.
20p., green.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. December, 1904.

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63.	2 cent., carmine-lake	0 9	0 6
64.	4 ,, reddish-brown	0 9	0 6
65.	10 ,, orange ...	0 9	0 4
66.	1 sucre, green ...	2 6	
67.	5 ,, deep blue ...		
68.	10 ,, vermilion ...	5 0	

Type similar to last, with date "1891. 1892" engraved in label below. Perf. 12.

69.	1 cent., slate ...		0 2
70.	2 ,, carmine-lake		0 2
71.	4 ,, reddish-brown		0 1
72.	10 ,, orange ...		0 3
73.	1 sucre, green ...		
74.	5 ,, deep blue ...		
75.	10 ,, vermilion ...		

1893. Date "1893 y 1894" surcharged in black below on stamps engraved "1887-1888." Perf. 12.

(a) Small figures.

76.	1 cent., greenish-slate		0 9
77.	2 ,, carmine-lake		
78.	4 ,, reddish-brown	1 0	0 9
79.	10 ,, orange ...		
80.	1 sucre, green ...		1 6
81.	5 ,, deep blue ...		
82.	10 ,, vermilion ...		

(b) Larger figures of different fount.

83.	1 cent., greenish-slate		
84.	4 ,, reddish-brown		
85.	1 sucre, green ...		
86.	5 ,, deep blue ...		

(c) Surcharge as (b) on stamp engraved "1891-1892." Perf. 12.

87.	1 cent., greenish-slate		

Type similar to last, with date "1893 1894" engraved in label below. Perf. 12.

88.	1 cent., vermilion ...	0 3	0 2
89.	2 ,, deep blue ...	0 3	
90.	4 ,, green ...		
91.	10 ,, orange ...		
92.	1 sucre, brown ...		
93.	5 ,, dull red ...		
94.	10 ,, black ...		

Var.: On green paper

95.	1 cent, vermilion on green		

Proofs. Imperf.

96.	1 cent., bluish-slate		
97.	1 ,, vermilion ...		
98.	2 ,, green ...		
99.	2 ,, violet ...		
100.	4 ,, carmine ...		
101.	4 ,, bronze-green		
102.	10 ,, carmine-lake		
103.	10 ,, brown-orange		
104.	1 sucre, brown ...		
105.	1 ,, pale blue...		
106.	5 ,, orange ...		
107.	5 ,, deep red-brown		
108.	10 ,, ,, ,, ,,		
109.	10 ,, deep blue ...		

1895. Type similar to last with date "1895-1896" engraved in label below. Perf. 12.

110.	1 cent., deep blue ...		0 2
111.	2 ,, orange ...		0 3
112.	4 ,, brown ...		
113.	10 ,, grey ...		3
114.	1 sucre, pale red ...		
115.	5 ,, violet ...		
116.	10 ,, green ...		

		UN. s. d.	USED. s. d.

1897. Date "1897-1898" surcharged diagonally in black, in large figures, on stamps engraved "1887-1888." Perf 12.

117.	1 cent., greenish-slate		
118.	2 ,, carmine-lake		
119.	4 ,, reddish-brown		
120.	10 ,, orange ...		
121.	1 sucre, green ...		
122.	5 ,, deep blue ...		
123.	10 ,, vermilion ...		

Var.: With double surcharge.

124.	2 cent., carmine lake		

Same surcharge on stamp engraved "1891-1892." Perf. 12.

125.	1 cent., greenish slate	1 0	1 0

Same surcharge on stamps engraved 1893-1894. Perf. 12.

126.	1 cent., vermilion ...		
127.	2 ,, deep blue ...		
128.	4 ,, deep green ...		
129.	10 ,, orange ...		0 9
130.	1 sucre, brown ...		
131.	5 ,, dull red ...		
132.	10 ,, black ...		

Var: With double surcharge.

133.	1 cent., vermilion ...		

Surcharge "1897 1898" diagonally, upwards, in smaller figures on stamps engraved "1893, 1894." Perf. 12.

134.	1 cent., vermilion ...	0 3	0 3
135.	2 ,, deep blue ...		
136.	4 ,, deep green ...		
137.	10 ,, orange ...		
138.	1 sucre, brown ...		
139.	5 ,, dull red ...		
140.	10 ,, black ...		

Same surcharge as last, diagonally, downwards. Perf. 12.

141.	2 cent, deep blue ...	0 4	
142.	4 ,, deep green ...		2 0
143.	10 ,, orange ...		0 6

Var.: Figures "97" of "1897" in different type.

144.	10 cent., orange ...		

Type 408.

1897. Arms in oval, with figures of value in upper corners and value on label at base. Perf. 13-16. Type 408.

145.	2 cent., carmine ...		0 2
146	5 ,, pale blue ...		
147.	10 ,, grey ...	0 6	0 1
148.	20 ,, blue ...		
149.	50 ,, lilac ...		
150.	1 sucre, orange ...		
151.	5 ,, green ...		
152.	50 ,, green ...		

	UN. s. d.	USED. s. d.
Do. Perf. 14 x 12½.		
153. 10 cent., grey ...		
The same, surcharged with new value.		
154. 1 cent., on 5c., pale blue (black sur.) ...		
155. 4 cent., on 20c., blue (violet sur.) ...		
156. 10 cent., on 50c., lilac (black sur.) ...	1 6	
1899. Stamp of last issue surcharged "1899-1900" diagonally upwards in black. Perf. 13-16.		
157. 20 cent., blue ...		
Type of 1897 issue. Perf. 13-16. Type 408.		
158. 1 cent., dark green ...		
159. 2 ,, dark brown		
160. 4 ,, orange ...		
161. 10 ,, blue ...	0 6	0 2
162. 50 ,, ? ...		
163. 1 sucre, vermilion ...		
The same surcharged with new value in two lines, in words, vertically upwards.		
164. 5 cent., on 1c., green		
165. 5 ,, ,, 2c., brown		
166. 5 ,, ,, 4c., orange		0 3
167. 10c., on 5c., on 50c., lilac		
1901. Type as last, dated 1901-1902. Perf. 13-16.		
168. 1 cent., red ...		
169. 5 ,, pale mauve		0 2
170. 10 ,, black ...		
171. 20 ,, grey ...		
172. 25 ,, yellow ...		
173. 50 ,, ? ...		
174. 1 sucre, pale blue ...		
1902. The last issue surcharged with signature.		
(a) In black.		
175. 10 cent., black ...		
176. 20 ,, grey ...		
177. 25 ,, yellow ...		
(b) In blue. ...		
178. 5 cent., pale mauve		
179. 10 ,, black ...		
180. 20 ,, grey ...		
180a. 25 ,, yellow ...		
1903. Stamps of 1901-02 surcharged in black "BIEN 10, 1903-1904" in ornamental frame.		
181. 2 cent., green ...		
182. 5 ,, grey ...		
183. 10 ,, black ...		
184. 20 ,, grey ...		
185. 25 ,, yellow ...		

PARAGUAY.

CONSUMO INTERNO.

1896. Long thin rect. Arms in oval and figures of value above and below. Inscribed "Impuesto sobre Consumo Interno." Imperf. Type similar to 409.

	UN. s. d.	USED. s. d.
1. 1 cent., bright blue		
2. 2 ,, green ...		
3. 3 ,, vermilion ...		
4. 5 ,, brown ...		
5. 10 ,, pale mauve		
6. 15 ,, grey ...		

INSTRUCCION PRIMARIA.

Type 409.

1896. Long thin rect. Arms in oval and figures of value above and below. Inscribed "Impuesto para la Instruccion Primaria." Imperf. Type 409.

	UN. s. d.	USED. s. d.
7. 1 cent., brown ...		0 2
8. 2 ,, blue ...		
9. 5 ,, green ...		

Type 410.

1898. Similar type to last but longer stamps. Type 410.

	UN. s. d.	USED. s. d.
10. 1 cent., brown ...		0 4
11. 2 ,, blue ...		0 3
12. 5 ,, green ...		0 4

Date. Provisional. The 2c., surcharged with a bar above, across centre and below, with figures "1" in the spaces between, in black.

	UN. s. d.	USED. s. d.
13. 1c., on 2c., blue ...		

SELLO.

1883. Arms in oval, with value in tablet at sides. Perf. 12½. Type 411.

		UN. s. d.	USED. s. d.

Type 411.

14.	05 cent., brown ...		0 4
15.	10 ,, green ...		0 3
16.	25 ,, blue ...		0 6
17.	50 ,, yellow ...		
18.	75 ,, salmon ...		
19.	1 peso, olive-brown		
20.	1.50 peso, bright green		
21.	2 ,, lake ...		
22.	2.50 ,, dark grey		
23.	3 ,, chestnut ...		
24.	3.50 ,, green ...		
25.	4 ,, ochre ...		
26.	4.50 ,, brown ...		
27.	5 ,, bronze-green		
28.	6 ,, lilac-rose		
29.	7 ,, chestnut		
30.	8 ,, blue ...		
31.	9 ,, grey ...		
32.	10 ,, vermilion		

Type 412.

1887. Arms in oval surrounded by laurel branches. Perf. 11½. Type 412.

33.	10 cent., brown ...		
34.	20 ,, blue ...		
35.	50 ,, vermilion ...		

Date ? Stamps of 1883 surcharged "*J. de C. Publico*" (Junta de Credito Publico) in small italic type. Perf. 12½.

(a) Surcharge in blue

36.	05 cent., brown ...		1 6
37.	10 ,, green ...		

(b) Surcharge in violet

38.	05 cent., brown ...		
39.	10 ,, green ...		1 6

1892. Stamps of 1883 surcharged "1892" in violet.

40.	05 cent., brown ...		
41.	10 ,, green ...		

		UN. s. d.	USED. s. d.

Type 413.

1892. Arms above in arched label inscribed with name. Value surcharged in black. Inscription "Junta de Credito Publico" on straight label above label for control no. which is surcharged in red. Perf. 11½. Type 413.

42.	10 cent., bright green and black ...	1	6
43.	25 cent., slate-green and black ...	1	6
44.	40 cent., vermilion and and black ...		
45.	50 cent., red and black		
46.	75 cent., green and black	1	6
47.	1 peso, grey and black	2	6
48.	1.50 peso, orange-yellow		
49.	2 pesos, carmine and black	3	6
50.	2.50 pesos, black and black		
51	3 pesos, grey-blue and black		
52.	3.50 pesos, dark green and black ...		
53	4 pesos, ? ...		
54.	4.50 pesos, ? ...		
55.	5 pesos, ? ...		
56.	10 pesos, grey-blue and black		

1896. Stamps of 1883 and 1892 issues surcharged "2° SEMESTRE—1896" in violet with handstamp.

(a) On 1883 issue

57.	10 cent., green ...		

(b) On 1892 issue

58.	50 cent., red and black		
59.	75 cent., green and black		
60.	1 peso, grey-black and black		
61.	1.50 peso, orange-yellow and black ...		
62.	2 pesos, carmine and black		
63.	2.50 pesos, black and black		
64.	3 pesos, grey-blue and black		

1896 Provisionals. The 1p. and 2p. of 1892 surcharged "2° SEMESTRE—1896" and "HABILITADO—EN 0.01 (resp. 0.02)" in violet. Type similar to 414.

65.	0.01 cent., on 1p., grey-black and black		
66.	0.02 cent., on 2p., carmine and black ...	2	6

	UN. s. d.	USED. s. d.
Varieties; (1) "RE" of "SEMESTRE" omitted.		
67. 0.02 cent., on 2p., carmine and black ...		
(2) "2° SEMESTRE—1896" in *magenta*, new value in violet.		
68. 0.02 cent, on 2p., carmine and black ...	2 6	

1897. Stamps of 1883 and 1892 issues surcharged "1° SEMESTRE—1897" in violet or magenta, with handstamp.

(a) On 1883 issue.		
(1) Violet surcharge.		
69. 05 cent., brown ...	2 6	
70. 10 ,, green ...	1 6	
(2) Magenta surcharge.		
71. 05 cent., brown ...		
72. 10 ,, green ...		1 6
(b) On 1892 issue.		
(1) Violet surcharge.		
73. 25 cent., slate-green and black ...		
74. 50 cent., red and black		
75. 75 ,, green and black		
(2) Magenta surcharge.		
76. 1 peso, grey-black and black		
77. 2 pesos, carmine and black		
78. 2.50 pesos, black and black		
79. 3 pesos, grey-blue and black		
80. 3.50 pesos, dark green and black ...		
81. 10 pesos, grey-blue and black		

Type 414.

1897. Provisionals. Similar to those of 1896 issue. Type 414.

82. 0,01c., on 1p., grey-black and black (violet sur.) ...	0 3	
83. 0,01c., on 1p., grey-black and black (violet-black sur.) ...		
84. 0,02c., on 2p., carmine and black (violet sur.)		
85. 0,15c., on 1.50p., or'ge-yellow on black (magenta and violet sur.)		

1897. Provisionals as last, without surcharge "1° SEMESTRE—1897." New value surcharged in violet.

86. 0,02c., on 2p., carmine and black ...		
87. 0,15c., on 1.50p., or'ge-yellow and black ...		

Type 415.

1898. Long rect. Arms in centre and name above. Value surcharged in black. Ruled label at base for control nos. Type 415.

	UN. s. d.	USED. s. d.
(a) No control nos. Perf. 11½.		
88. 1 cent., brown and black	0 2	
89. 2 ,, purple ,,	0 3	0 3
90. 5 ,, brown ,,		
91. 10 ,, blue-green ,,	0 6	0 4
92. 20 ,, blue ,,		
93. 25 ,, bronze-green,,		
94. 40 ,, brown ,,		
95. 60 pesos, yellow-green,,		
(b) With control nos. in black. Perf. 11½.		
96. 50 cent., orange-red and black ...		
97. 75 cent., green and black		
(c) No control nos. Perf. 12.		
98. 25 cent., bronze-green and black ...		
99. 15 pesos, mauve ...		

Date? Type as last but with slight modifications particularly in the bends of the scroll bearing the value which is now rounded instead of being bent sharply back at an angle. The overprint of value is also in a different type.

100. 10 cent., blue-green and black ...		

PERU.

BULTOS.

1894. Types similar to "Sello" issues of this period, lettered "IMPUESTO DE BULTOS" and dated "1894-95". Perf. 11½.

1. 5c., blue ...		
2. 15c., bronze-green ...		
3. 1 sol, brown ...		

SELLO.

1866. Value in centre. Dated "1866-1867". Perf. 12. Types 416-419.

4. 10c., green ...	0 3	0 1
5. 25c., blue ...	0 9	0 4
6. 1 sol, bistre-brown ...	0 9	0 9
7. 1 ,, yellow-brown		3 6
8. 5 ,, vermilion ...	20 0	
9. 25 ,, carmine and green	40 0	
10. 50 ,, green and orange	40 0	

UN. s. d. USED. s. d.

Type 416.

Type 417.

Type 418.

Type 419.

NOTE. The centres of the two highest values are inverted. Proofs exist in various colours correctly printed. The 5s. has a black control no., the 25s. is found with both black and red control no., the 50s. with a red control no.

1868. Types of last issue but dated "1868-1869." Perf. 12.

			UN. s.	UN. d.	USED. s.	USED. d.
11.	10c., lilac	...	0	1	0	1
12.	25c., green	...	0	3	0	3
13.	1 sol, orange	...	1	0	1	0
14.	5 ,, blue	...				
15.	25 ,, blue and violet					
16.	50 ,, violet and green					

NOTE. See note to last issue. Controls on the three higher values are in red. This issue has been surcharged for various provinces, *see* under the respective provinces.

UN. s. d. USED. s. d.

Type 420.

Type 421.

Type 422.

Type 423.

1870. Various types, Nos. 420-423, on thin paper. Perf. 12.

17.	10c., blue	...	
18.	25c., yellow	...	
19.	1 sol, orange	...	
20.	5 ,, brown	...	
21.	10 ,, vermilion	...	
22.	20 ,, green	...	

NOTE. It is doubtful whether these exist without the surcharge of date, 1870-1871, and name of province as on the types 420-423. The surcharged varieties are catalogued under the respective provinces.

	UN. s. d.	USED. s. d.
1872. The same types, 420-423, on thick paper. Perf. 14.		
23. 10c., violet-blue ...		
24. 10c., greenish-blue ...		
25. 25c., yellow ...		
26. 25c., olive-yellow ...		
27. 1 sol, orange ...		
28. 5 ,, brown ...		
29. 10 ,, vermilion ...		
30. 20 ,, green ...		
Do. Perf. 14 x 12½.		
30a 10c, greenish-blue ...		

NOTE. Only the 1 sol, orange, perf. 14. is known without surcharge of date, 1872-1873, and province. The surcharged varieties are catalogued under the respective provinces.

	UN. s. d.	USED. s. d.
1874. As last issue, but colours changed except 5s. and 10s.		
10 c., brown ...		
25 c., blue ...		
1 sol, green ...		
5 ,, brown ...		
10 ,, vermilion ...		
20 ,, violet ...		
50 ,, carmine ...		
100 ,, grey ...		
1000 ,, blue ...		

NOTE. These are not known without surcharge of date, 1874-1875, and province. The surcharged varieties are catalogued under the respective provinces.

	UN. s. d.	USED. s. d.
1876 Types 420-423, but date "1876-1877" is engraved above and below value.		
(a) Perf. 14.		
31. 10c., grey ...	4 0	
31a. 10c., lilac ...		
32. 25c., yellow ...	0 4	2 0
33. 1 sol, orange ...		1 0
33a. 50 soles, grey ...		
34. 100 ,, slate ...		
35. 500 ,, blue ...		
36. 1000 ,, lake ...		
Var. : Perforated through middle horizontally and vertically so as to divide the stamp into four parts.		
36a. 100 soles, slate ...		
(b) Perf. 14 x 12½		
37. 10c., lilac ...	0 9	0 6
38. 25c., yellow ...	0 4	0 2
39. 1 sol, orange ...	2 6	0 9
40. 5 ,, green ...		
41. 10 ,, brown ...		
(c) Imperf.		
42. 10c., lilac ...	3 0	
43. 10 soles, brown ...		
44. 50 ,, grey ...		
1878. As last, but dated "1878-1879."		
(a) Perf. 14.		
45. 10c., yellow ...	0 3	0 1
46. 25c., mauve ...	2 0	1 0
47. 20 soles, grey-blue ...		
48. 50 ,, grey ...		
49. 500 ,, carmine ...		
50. 1000 ,, green ...		
(b) Perf. 14 x 12½.		
51. 10c., yellow ...	0 4	0 3
52. 25c., mauve ...	1 0	0 6
53. 25c., lilac ...	1 6	0 9
53a. 1 sol, lilac-rose ...		7 6
Var. : Half of 10c., used as 5c.		
54. 5c., (½ 10c.), yellow		
(c) Perf. 12½ x 12.		
55. 1 sol, lilac-rose ...	4 0	2 6
56. 5 ,, orange-brown		7 6
57. 10 ,, slate ...		7 6
1880. As last, but dated "1880-1881." Perf. 14.		
58. 10c., deep claret ...	0 3	0 1
59. 25c , flesh ...	0 6	0 4
60. 1 sol, rose ...	0 6	0 6
61. 5 ,, yellow ...	0 4	
62. 10 ,, slate ...	1 6	1 6
63. 20 ,, vermilion ...	0 9	
64. 50 ,, ? ...		
65. 100 ,, ? ...		
66. 500 ,, ultramarine ...	8 6	
67. 1000 ,, carmine ...	15 0	
1881-82. Arms in oval. "Peru" on straight label at base, the value above. Dated "1881-82." Surcharged "PROVISIONAL—1881-1882." Lithographed. Imperf.		
(a) Pelure paper.		
68. 10c., blue ...		2 6
69. 10c , ultramarine ...		2 6
70. 10c., slate-blue ...		2 6
71. 25c , red		
72. 25c., carmine ...		
73. 5 soles, orange ...		
74. 5 soles, yellow ...		
Error : 5 "solles." ...		
75. 5 soles, yellow ...		
(b) Thick paper.		
76. 10c., blue ...		
77. 25c , red		
78. 25c., carmine ...		5 0
Var. : Double surcharge.		
79. 25c., carmine ...		
1882. No. 59 of 1880-81 issue surcharged "1882" in violet. Perf. 14.		
80. 25c., flesh ...		
1882-83. No. 61 of 1880-81 issue surcharged "1882-1883" in black. Perf. 14.		
81. 5 soles, yellow ...		
1883. "Provisional" issue of 1881-82 surcharged "1883." Lithographed. Imperf.		
(A) Large surcharge.		
(a) Pelure paper		
82. 10c., blue (sur. violet)		
83. 5 soles, orange (sur. violet)	25 0	
(b) Thin white paper.		
84. 25c., carmine (sur. black)		
(B) Small surcharge—Pelure paper.		
85. 5 soles, yellow (sur. black)	40 0	
1883 No. 58 of 1880-81 issue surcharged "HABILITADO 1883." Perf. 14.		
86. 10c., deep claret (sur. black)		
87. 10c., deep claret (sur. violet)		
1883. No. 58 of 1880-81 issue surcharged "Vale" in script in an oval, in blue. Perf. 14.		
88. 10c., deep claret ...	0 6	

	UN. s. d.	USED. s. d.

Type 424.

Type 425.

Type 426.

1883. Arms embossed in centre. Dated "1883-1884." Imperf. Types 424-426.

89.	10c., blue ...	5 0	4 0
90.	10c., ultramarine ...	5 0	4 0
91.	25c., deep violet ...		
92.	1 sol, brown ...	4 0	
93.	5 soles, orange-yellow		

NOTE. Several types are known of these stamps also reprints of the 10c. and 1 sol. and forgeries of the 25c.

1883-84. Stamps of previous issues surcharged "BIENIO 1883 Y 1884" in an oval.

94.	10c., lilac, 1876 (sur. red)		
95.	10c., claret, 1880 (sur. red)	2 6	2 6
96.	10c., claret, 1880 (sur. (violet)		
97.	25c., green, 1868 (sur. violet)	20 0	
98	25c., yellow, 1876 (sur. violet)		
99.	25c., flesh, 1880 (sur. violet		
100.	25c., flesh, 1880 (sur. red)		
100a.	1 sol, orange, 1876 (sur. red on No. 39.) ...		

1884. Types of the 1880-81 issue (Nos. 420-422) with date "1884-1885" engraved. Perf. 14.

101.	10c., claret ...	0 9	0 4
102.	25c., brick red ...	1 0	0 6
103.	1 sol, rose ...		1 0

1885. As last, dated "1885-1886" and lithographed. Imperf.

104.	10c., bistre ...		2 6

	UN. s. d.	USED. s. d.

1886. Stamp No. 101 of 1884-85 issue surcharged "1886" in black. Perf. 14.

105.	10c., claret ...		

Type 427.

1887. Stamps of 1883. Types 426 & 427, surcharged "HABILITADO PARA EL 87 Y 88" in a single lined circle in black. Imperf.

106.	1 sol, brown ...		
107.	5 soles, orange-yellow		

1888. Stamp No 101 of 1884-85 issue surcharged "HABILITADO PARA 1888 Y 1889" in a rectangle. Perf. 14.

108.	10c., claret ...		

1889. Stamps Nos. 101-3 of 1884-85 issue surcharged "HABILITADO PARA 1889 Y 1890" in a rectangle, in blue.

(a) Surcharge in *thick* type.

109.	10c., claret ...	0 9	0 4
110.	25c., flesh ...		1 6
111.	1 sol, rose ...	5 0	3 0

Var.; Surcharge inverted.

112.	10c., claret ...		

(b) Surcharge in thin type.

112a	10c., claret ...		
113.	25c., flesh ...		
114.	1 sol, rose ...		

1889. Value below and Arms above. Dated "1889-90."

(a) Perf. 10½.

115.	10c., blue	0 6	0 3
116.	1 sol, yellow ...		2 6

(b) Perf. 12.

117.	10c., blue ...		
118.	25c., green	0 4	0 2
119.	5 soles, vermilion ...		0 9

Type 429.

Type 430.

	UN. s. d.	USED. s. d.

Type 431.

1891. Various designs, with value and Arms. Dated "1891-1892." Types 429, 430, 431.

(a) Perf. 10½.

120.	10c., vermilion ...		6 0
121.	25c., lilac-grey ...		
122.	25c., bluish-grey ...		1 6
123.	5 soles, olive-brown		

(b) Perf. 11½.

124.	10c., vermilion ...	0 3	1 0
125.	25c., lilac-grey ...		0 9
126.	25c., bluish-grey ...		0 4
127.	1 sol, blue ...		2 6

(c) Perf. compound of (a) and (b).

128.	10c., vermilion ...		1 0

1893. Various designs, with value and Arms. Lettered "SOCIEDAD RECAUDADORA DE IMPUESTOS."

Dated "1893-1894." Perf. 11½-12.

129.	10c., bistre ...		1 6
130.	10c. green ...	0 9	6 0
131.	10c. black ...		
132.	25c. blue ...	3 0	2 6
134.	1 sol, rose ...		
135.	10 ,, vermilion ? ...		
136.	20 ,, violet ? ...		
133.	50 ,, bronze-green ...		
137.	100 ,, orange ? ...		

Var.: Imperf.

138.	10c., black ...		

Do. With larger figures of value.

139.	10c., bistre ...	1 0	0 6
140.	1 sol, green ...	6 0	
141.	5 soles, bistre ...		

1893. The preceding stamps surcharged "RESELLADO, TESORERIA GENERAL."

(a) Surcharge, downwards, in black.

142.	10c., green ...	0 3	0 3
143.	25c., blue ...		3 0
144.	5 soles, bistre ...		
145.	10 soles, vermilion ...		
146.	20 soles, violet ...		

(b) Surcharge, upwards, in black.

147.	10c., green... ...	2 6	
148.	25c., blue ...	2 6	2 6
149.	10 soles, vermilion ...		
150.	50 soles, bronze-green		
151.	100 soles, orange ...		

Var: Double surcharge.

152.	10c., green ...		

(c) Surcharge, upwards over two stamps, in magenta.

153.	25c., blue ...		

1894. Arms in centre, name above and figures of value in tablets in lower angles. Perf. 12½. Type 432.

154.	2c, slate ...	0 4	0 4

	UN. s. d.	USED. s. d.

Type 432.

Type 433.

Type 434.

Type 435.

1895. Various designs with value and Arms. Dated "1895-1896." Perf. 11½-12. Types 433-35.

155.	2c, dark green ...	0 3	0 2
156.	10c., carmine ...	0 6	0 3
157.	25c., violet ...	1 3	0 9
158.	1 sol, blue ...		2 6
159.	5 soles, orange ...		

1896. Various designs, with value and Arms. Dated "1896-1898." Perf. 11½-12. Types 436-38.

160.	2c., blue... ...	0 3	0 3
161.	5c., blue ...		
162.	10c., bistre ...	0 6	0 1
163.	25c., blue-green ...	1 3	0 1
164.	1 sol, carmine ...		1 0
165.	5 soles, vermilion ...		

Type 436.

		UN. s. d.	USED. s. d.

Type 437.

Type 438.

1896. Stamp No. 161 of 1896-98 issue surcharged "UN CENTAVO" in two lines.
166. 1c. on 5c., blue ...

1899. Same types as last issue with colours changed. Dated "1899-1900." Perf. 11½-12.
167. 2c., yellow-green ... 0 3
168. 10c., carmine ... 0 9 0 2
169. 25c., vermilion ...
170. 1 sol, yellow-brown ...
171. 5 soles, blue ...

1901. Various designs. Dated "1901-1902." Perf. 14.
172. 2c., bistre ... 0 3
173. 10c., red ...
174. 25c., blue ...
175. 1 sol, dark green ... 0 6
176. 5 soles, orange ...

1903. Same types as last issue. Dated "1903-1904." Perf. 14.
177. 2c., ? ... ...
178. 10c., green ...
179. 25c, yellow ...
180. 1 sol, brown ...

SERVICIO CONSULAR.

Type 439.

		UN. s. d.	USED. s. d.

Date ? Various designs analogous to Type 439. Perf. 14-16.
181. 1 sol, mauve ... 1 0
182. 2 „ yellow ... 2 6
183. 5 „ dark green ...
184. 10 „ ultramarine ...

Type 440.

Date ? Type 440 and another similar. Perf. 14-16.
185. 10c., dull red ... 0 6 0 6
186. 50c., carmine ... 0 9

Date ? Same types as before. Colours changed. Perf. 14-16.
187. 1 sol, yellow-brown 1 0
187a. 2 „ brown ... 2 6
188. 5 „ green ... 2 6
188a. 10 „ orange ... 6 0

TABACO.

Type 441.

1889. Arms in centre and value below. Imperf. Type 441.
189. ½c., rose ...
190. ½c., rose on orange ... 6 0
191. 2c., black ... 1 0
192. 10c., brown ... 0 9

1889-90. Arms in centre and figures of value at ends of oblong rect. Dated "1889-1890." Imperf. Type 442.
193. 1c., green ...
194. 2c., yellow ...
195. 5c., blue on orange
196. 10c., brown ...

1891. Arms in centre and value below. Dated "1891-1892." Imperf.
197. ½c., rose on orange

1893. Arms in centre and value in figures. Dated "1893-1894." Imperf.
198. 1½c., green ...
199. 1½c., „ on orange
200. 15c., blue on orange

1893. Similar designs to last surcharged "RESELLADO Tesoreria General" with handstamp. Imperf.

	UN. s. d.	USED. s. d.

Type 442.

(a) Surcharge in magenta (1) upwards (2) downwards.

201.	1½c., brown on orange (2)		
202.	3c., grey ,, ,, (2)		
203.	7½c., black ,, ,, (1)	7	6

(b) Surcharge in black (1) upwards (2) downwards.

204.	3c., grey on orange (2)		
205.	15c., blue ,, ,, (1)	2	6
206.	15c., ,, ,, ,, (2)		

1895. Similar design to preceding. Dated "1895-1896." Imperf.

207.	2c., green on orange		
208.	50c., brown on ,, ...	2	6

Type 443.

Type 444.

	UN. s. d.	USED. s. d.

Type 445

Type 446.

1896. Various designs. Dated "1896-1898." Imperf. Types 443-446.

209.	½c., blue ...		
210.	¾c., rose ...	0	2
211.	1c., ,, on orange ...		
212.	2c., ,, ,, ...	0	6
213.	3c., green ...	1	0
214.	3c., ,, on orange ...	1	0
215.	5c., blue ...	0	9
216.	5c., ,, on orange ...	0	9
217.	6c., carmine ...	1	0
218.	6c., ,, on orange		
219.	50c., slate ,, ...	1	6

PROVINCES AND DEPARTMENTS OF PERU.

AMAZONAS.

1870. The general issue of Peru surcharged "AMAZONAS" and date "1870-1871" in black. Perf. 12. Types 420 and 421.

1.	10c., blue ...	2	6	1	6
2.	25c., yellow ...			2	6

UN. USED.
s. d. s. d.

1874. As last. Surcharged "AMAZONAS" and "1874-1875." Perf. 14
3. 10c., brown ...
4. 25c., blue ...

ANCACHS.

1870. The general issue of Peru surcharged "ANCACHS" and date "1870-1871" in black. Perf. 12. Type 420.
1. 10c., blue ...

1872. As last. Surcharged "ANCACHS" and "1872-1873." Perf. 14.
2. 10c., violet-blue ...
3. 10 soles, vermilion ...

1874. As last. Surcharged "ANCACHS" and "1874-1875." Perf. 14.
4. 10c, brown ... 5 0

APURIMAC.

1880. The general issue of this date surcharged in a large oval over two stamps "CAJA FISCAL-DEL-DEPARTMENTO DE APURIMAC" in blue Perf. 14.
1. 10c., claret ...

AREQUIPA.

1868. The general issue of this date surcharged "AREQUIPA." Perf. 12.
1. 10c., lilac (sur. green)
2. 25c., green (sur black)
3. 1 sol, orange (sur. black) ... ...

1870. The general issue of Peru surcharged "AREQUIPA" and date "1870-71" in black. Perf. 12. Types 420 and 421.
4. 10c., blue ... 2 0 1 0
5. 25c., yellow ...

1872. As last. Surcharged "AREQUIPA" and "1872-1873." Perf. 14.
6. 10c., violet-blue ... 1 0
7. 25c., yellow ...
8. 25c., olive-yellow ...
9. 1 sol, orange ...

1874. As last. Surcharged "AREQUIPA" and "1874-1875." Perf. 14.
10. 10c., brown ... 0 9
11. 25c., blue ... 1 0

1881. "Provisional" type of 1881-1882 surcharged "AREQUIPA" in a double circle. Pelure paper, Imperf.
12. 10c., blue (sur. black)
13. 25c., carmine (sur. blue) ... ...

1883. The general issue of Peru for 1880-1881 surcharged "1883" in large black figures. Perf. 14.
14. 10c., deep claret ...
15. 25c., flesh ...
16. 1 sol, rose ...
17. 5 ,, yellow ...
18. 10 ,, grey ...
19. 20 ,, vermilion ...

1883. Types 425 and 426 surcharged "AREQUIPA" in a single lined circle.
20. 25c., violet ...
21. 1 sol, brown ...

1883. Type 424 surcharged "HABILITADO AREQUIPA" in a triangle.
22. 10c., blue ...

UN. USED.
s. d. s. d.

1886. The lithographed stamp of Peru dated "1885-1886" surcharged "CAJA FISCAL AREQUIPA."
23. 10c., bistre ...

TABACO.

1887-88. Arms in centre, value above and name of province below. Imperf. Type 448.
24, 1c., rose ...

AYACUCHO.

1870. The general issue of Peru surcharged "AYACUCHO" and date "1870-1871" in black. Perf. 12 Type 421.
1. 25c., yellow ...

1872. As last. Surcharged "AYACUCHO" and "1872-1873" Perf. 14.
2. 10c., violet-blue ... 4 0
3. 10c., greenish-blue ... 3 0
4. 25c., yellow ...
5. 5 soles, brown ...

1874. As last. Surcharged "AYACUCHO" and "1874-1875." Perf. 14.
6. 10c., brown ...

1882. Stamp of 1880-81 issue of Peru surcharged "1882-AYACUCHO-1883" in a circle, in black. Perf. 14.
7. 10c., claret ...

CALLAO.

1868. The general issue of this date surcharged "CALLAO." Perf. 12.
1 10c., lilac (sur. green) 1 6 0 9
2. 25c., green (sur. black)
3. 25c., ,, (sur. red) 7 6
4. 1 sol, orange (sur. black) ... ...

Error : Surcharge inverted.
5. 25c., green (sur. black)

1870. The 10c. of 1866 (No. 4) surcharged with Arms, date "1870-71" and "CALLAO" in black. Perf. 12.
6. 10c., green ... 1 0 0 6

Error : Surcharge inverted.
7. 10c., green ...

1870. The general issue of Peru surcharged "CALLAO" and date "1870-1871" in black. Perf. 12. Types 420-22.
8. 10c., blue ... 1 0 0 4
9. 25c., yellow ... 1 0
10. 1 sol, orange ...
11. 20 ,, green ... 25 0

Error : Surcharge inverted.
12. 25c., yellow ...

1872. As last. Surcharged "CALLAO" and date "1872-1873." Perf. 14.
13. 10c., violet-blue ... 1 6 1 0
14. 10c., greenish-blue ... 0 9 0 6
15. 25c., yellow ... 1 6
16. 25c., olive-yellow ... 1 6 1 0
17. 1 sol, orange ...

Var : Perf. 14 x 12½.
18. 10c., greenish-blue ... 7 6

1874. As last. Surcharged "CALLAO" and "1874-1875." Perf. 14.
19. 10c., brown ... 0 9 0 6
20. 25c., blue ... 2 6 1 6
21. 1 sol, green ...

1883. Stamp of 1874-75 surcharged in violet "BIENIO 1883-84." Perf. 14.
22. 25c., blue ...

UN. USED.
s. d. s. d.

TABACO.

See LIMA. TABACO.

CATAMARCA.

1870. The general issue of Peru surcharged "CAJAMARCA" (*sic*) and date "1870-1871." Perf. 12. Type 420.
1. 10c., blue ...

Type 447.

1872. As last. Surcharged "CAJAMARCA" (*sic*) and date "1872-1873." Perf. 14. Type 447.
2. 25c., yellow ...

CUZCO.

1868. The general issue of this date surcharged "CUZCO." Perf 12.
1. 10c., lilac (sur. green)

1870. As last. Surcharged "CUZCO" and 1870-1871." Perf. 12. Type 420.
2. 10c., blue ... 2 6

1881 "Provisional" type of 1881-82 surcharged "CUZCO" in an oval, in black. Pelure paper. Imperf.
3. 10c., blue ...

1883. The general issue of 1880-81 surcharged "1883" in large figures and "CUZCO', in black. Perf. 14.
4. 10c., deep claret ...
5. 25c., flesh ...
6. 1 sol, rose ...
7. 5 ,, yellow ...
8. 10 ,, grey ...
9. 20 ,, vermilion ...

HUANCAVELICA.

1870. The general issue of this date surcharged "HUANCAVELICA" and "1870-1871." Perf. 12. Types 420-422.
1. 10c., blue ... 2 6
2. 25c., yellow ...
3. 1 sol, orange ...

1874. As last. Surcharged "HUANCAVELICA" and 1874-1875. Perf. 14.
4. 10c., brown ...

1885. Stamp No. 6 of 1866 issue of Peru surcharged "HUANCAVELICA 1885-86" in a small rect-angle in black. Perf. 12.
5. 1 sol, bistre-brown ...

HUANUCO.

1870. The general issue of this date surcharged "HUANUCO" and "1870-1871." Perf. 12. Types 420-421.
1. 10c., blue ... 1 0
2, 25c., yellow ... 2 6

1872. As last. Surcharged "HUANUCO" and "1872-1873. Perf. 14.
3. 10c., greenish-blue ...

1874. As last. Surcharged "HUANUCO" and "1874-1875." Perf. 14.

UN. USED.
s. d. s. d.

4. 10c., brown ...

1883. The stamp (No. 3) of 1872 surcharged in violet "BIENIO 1883-84" Perf. 14.
5. 10c., greenish-blue ... 20 0

JUNIN.

1870. The general issue of this date surcharged "JUNIN" and "1870-1871." Perf. 12. Type 420
1. 10c., blue ... 1 6 1 0

1872. As last. Surcharged "JUNIN" and "1872-1873." Perf. 14.
2. 10c., violet-blue ...
3. 25c., yellow ...
4. 1 sol, orange ...

1874. As last. Surcharged "JUNIN" and "1874-1875." Perf. 14.
5. 10c., brown ...

LAMBAYEQUE.

TABACO.

1887. Arms in centre, name below and value above. Dated "1887-1888." Imperf. Type 448.
1. 1c., rose ...

LIBERTAD.

1868. The general issue of this date surcharged "LIBERTAD" in green. Perf. 12.
1. 10c., lilac ...

1870. As last. Surcharged "LIBERTAD" and "1870-1871." Perf. 12 Type 420.
2. 10c., blue ...

1872. As last. Surcharged "LIBERTAD" and "1872-1873." Perf. 14.
3. 10c, greenish-blue ... 1 0
4. 5 soles, brown ...
5. 20 ,, green ...

1874. As last. Surcharged "LIBERTAD" and "1874-1875." Perf. 14.
6. 10c., brown ...
7. 25c, blue ...

TABACO.

1887. Arms in centre, name below and value above Dated "1887-1888." Imperf. Type 448.
8 1c., rose ...

LIMA.

1868. The general issue for this date surcharged "LIMA." Perf. 12.
1. 10c., lilac (sur. green) 0 9
2 25c., green (sur. black) 4 0
3. 25c., ,, (sur red) ... 7 6
4. 1 sol, orange (sur. black) 4 0
5. 5 ,, vermilion (sur. black) ... ...

1870. The 10c. of 1866 (No. 4) surcharged with Arms, "LIMA" and date "1870-71" in black. Perf. 12.
6. 10c., green ... 1 6 0 9

1870. The general issue of this date surcharged "LIMA" and "1870-1871." Perf. 12. Types 420-423.
7. 10c., blue ... 0 9 0 4
8. 25c., yellow ... 1 0 0 6
9. 1 sol, orange ... 5 0 2 6
10. 5 ,, brown ... 7 6
11. 10 ,, vermilion ...

Error : Surcharge inverted
12. 10c., blue ...

	UN. s. d.	USED. s. d.
1872. As last. Surcharged "LIMA" and "1872-1873" Perf. 14.		
13. 10c., violet-blue ...	1 0	0 9
14. 10c., greenish-blue ...	0 9	0 6
15. 25c., yellow ...	0 6	0 3
16. 1 sol, orange ...	5 0	3 0
17. 5 ,, brown ...		7 6
18. 20 ,, green (p. 14 x 12½)		
1874. As last. Surcharged "LIMA" and "1874-1875." Perf. 14.		
19. 10c., brown ...	0 9	0 4
20. 25c., blue ...		0 9
21. 1 sol, green ...	3 6	2 0
22. 10 ,, vermilion ...		
23. 20 ,, violet ...		
1882 Stamps of the general issue for 1880-81 surcharged with Chilian Arms and "CAJA FISCAL DE LIMA." Perf. 14.		
(a) Type 1 of surcharge. Words in large type, shield small.		
24. 10c., deep claret (sur. blue)	0 9	0 6
25. 25c., flesh (sur. blue)	1 6	0 6
26. 1 sol, rose (sur. blue)		1 0
27. 10 ,, slate (sur. red)		
(b) Type 2 of surcharge. Words in small type, shield large.		
28. 10c., deep claret (sur. blue)		0 3
29. 25c., flesh (sur. blue)		0 3
Errors: Surcharge inverted.		
30. 10c., deep claret (sur. blue)		
31. 25c., flesh (sur. blue)	4 0	2 6
(c) Type 3 of surcharge. Words small type, shield small.		
31a. 10c., deep claret ...		
31b. 25c., flesh ...		4 0
1883. Stamps of preceding issues surcharged "BIENIO 1883-84" in violet.		
32. 10c., blue, 1872 ...		
33. 10c., brown, 1874 ...		
34. 25c., yellow, 1872 ...		
35. 25c., blue, 1874 ...		

TABACO.

Type 448.

1887. Arms in centre, name below and value above. Dated "1887-1888." Imperf. Type 448.		
1c., rose		1 0
2c., violet		0 6
5c., green		
10c., orange		

	UN. s. d.	USED. s. d.
LORETO.		
1870. The general issue of this date surcharged "LORETO" and "1870-1871." Perf. 12.		
1. 10c., blue ...		
2. 25c., yellow ...		4 0
MOQUEGUA.		
1868. The general issue of this date surcharged "MOQUEGUA." Perf. 12.		
1. 10c., lilac (sur. green)		1 6
2. 25c., green (sur. red)		5 0
3. 1 sol, orange (sur. black)		
1870. As last. Surcharged "MOQUEGUA" and "1870-1871," Perf. 12. Types 420-421.		
4. 10c., blue ...	1 0	0 9
5. 25c., yellow ...		1 6
6. 10 soles, vermilion ...		
7. 20 ,, green ...		
Error; Surcharge inverted.		
8. 10c., blue ...		
1872, As last Surcharged "MOQUEGUA" and "1872-1873." Perf. 14.		
9. 10c., violet-blue ...	1 6	1 0
10. 10c., greenish-blue ...	1 6	1 0
11. 25c., yellow ...	2 6	1 6
12. 1 sol, orange ...		
13. 20 ,, green ...		
1874. As last. Surcharged "MOQUEGUA" and "1874-1875." Perf. 14.		
14. 10c., brown ...	0 9	0 6
15. 25c., blue ...	1 6	1 0
16. 1 sol, green ...		
17. 10 ,, vermilion ...		
18. 50 ,, carmine ...		
19. 100 ,, grey ...		
20. 1000 ,, blue ...		
1876. As last. Surcharged "MOQUEGUA." Perf. 14 x 12½.		
21. 25c., yellow ...		
22. 5 soles, green ...		
1878. As last. Surcharged "MOQUEGUA." Perf 14.		
23. 10c., yellow ...		
1880. As last. Surcharged "MOQUEGUA." Perf. 13½.		
24. 25c., flesh ...		
1883. "Provisional" type of 1881-82 surcharged "MOQUEGUA" and "1883" in black. Pelure paper. Imperf.		
25. 10c., blue ...		
1883. Stamps of 1880-81 surcharged "MOQUEGUA" and "1883" in large figures, in black. Perf. 14.		
26. 10c., deep claret ...		
27. 25c., flesh ...		
28. 1 sol, rose ...		
29. 5 ,, yellow ...		
30. 10 ,, slate ...		
31. 20 ,, vermilion ...		
1883. Issue with Arms embossed in centre (Type 425) surcharged "MOQUEGUA" in small black caps. Imperf.		
32. 25c., violet ...		
TABACO.		
1887. Arms in centre, name "MOQUEGUA Y DOS TAGNA" below and value above. Dated 1887-1888. Imperf. Type 448.		
33. 1c., rose ...		

UN. USED.
s. d. s. d.

PAYTA.

Type 449.

1886. Postage stamp of Peru, 1876, surcharged "SELLO PROVISORIO-PAYTA-AÑO 1886" Perf. 12. Type 449.
1. 10c., green (sur. black) ... ...
2. 10c., green (sur. red) ... ...

PIURA.

1868. The general issue of this date surcharged "PIURA." Perf. 12.
1. 10c., lilac (sur. green)

1870. The general issue of this date surcharged "PIURA" and "1870-1871." Perf. 12.
2. 10c., blue ... 1 6

1872. As last. Surcharged "PIURA" and "1872-1873" Perf. 14.
3. 10c., greenish-blue ...
4. 1 sol, orange ...

1874. As last. Surcharged "PIURA" and "1874-1875." Perf. 14.
5. 10c., brown ... 1 0
6. 25c., blue ...

PUNO.

1868. The general issue of this date surcharged "PUNO." Perf. 12.
1. 10c., lilac (sur. green) 7 6

1870. The general issue of this date surcharged "PUNO" and "1870-1871." Perf. 12.
2. 10c., blue ... 1 0 0 6
3. 1 sol, orange ... 7 6
4. 5 ,, brown ...
5. 10 ,, vermilion ...

Error; Surcharge inverted.
6. 10c., blue ...

1872. As last. Surcharged "PUNO" and "1872-1873." Perf. 14.
7. 10c., violet-blue ...
8. 25c., yellow ...
9. 1 sol, orange ...
10. 5 ,, brown ...
11. 10 ,, vermilion ...
12. 20 ,, green ...

1874. As last. Surcharged "PUNO" and "1874-1875." Perf. 14.
13. 10c., brown ... 0 6 0 4

1880. Issue dated "1880-81" surcharged "PUNO" in a double lined circle, in violet. Perf. 14.
14. 10c., claret ... 0 6 0 6

1881. "Provisional" issue of 1881-1882 surcharged "PUNO" in a double lined circle, in violet. Pelure paper. Imperf.
15. 10c., blue ...
16. 25c., carmine ...

UN. USED.
s. d. s. d.

1883. "Provisional" issue of 1881-1882 surcharged "PUNO" in sans serif caps in black and "1883" in violet. Pelure paper. Imperf.
17 5 soles, orange ...

1883. As last, but surcharge "1883" as well as "PUNO" in black. Thin paper. Imperf,
18. 25c., carmine ...

1883. Stamps of the 1880-81 issue surcharged "PUNO" and "1883" in large black figures. Perf. 14.
19. 10c., deep claret ...
20. 25c., flesh ...
21. 1 sol, rose ...
22. 5 ,, yellow ...
23. 10 ,, grey ...
24. 20 ,, vermilion ...

1885 The lithographed stamp of 1885-86 surcharged "CAJA FISCAL PUNO" in a triangle in black. Imperf.
25. 10c., bistre ...

1886. As last, but surcharged "CAJA FISCAL PUNO." Imperf.
26. 10c., bistre ...

TARAPACA.

1868. The general issue of this date surcharged "TARAPACA." Perf. 12.
1. 10c., lilac (sur. green) 4 0
2. 25c., yellow (sur. black) ... ...
3. 1 sol, orange (sur. dark green) ...

1870. The general issue of this date surcharged "TARAPACA" and "1870-1871." Perf. 12.
4. 10c., blue ... 1 6
5. 25c., yellow ...
6. 1 sol, orange ...

1872. As last. Surcharged "TARAPACA" and "1872-1873." Perf. 14.
7. 10c., greenish blue ... 2 0 1 6
8. 25c., yellow ... 2 6
9. 25c., olive-yellow ...

1872. "CALLAO" stamps of this date, surcharged "CALLAO" and "1872-1873" further surcharged "TARAPACA" in oval. Perf. 14.
10. 10c., violet-blue (sur. red) 10 0
11. 25c., yellow (sur. blue)
12. 1 sol, orange (sur. blue) ... ...
13. 10 ,, vermilion (sur. blue) ... ...
14. 20 ,, green (sur. red)

1874. The general issue of this date surcharged "TARAPACA" and "1874-1875." Perf. 14.
15. 10c., brown ... 1 0
16. 25c., blue ...
17. 1 sol, green ...

YCA.

1868. The general issue of this date surcharged "YCA" or "ICA." Perf. 12.
1 10c., lilac (sur. "YCA," green) ... ...
2. 10c., ,, (sur. "ICA," green) 4 0

	UN. s. d.	USED. s. d.
1870. The general issue of this date surcharged "YCA" and "1870-1871." Perf. 12.		
3. 10c., blue ...		2 6
1872. As last. Surcharged "YCA" and "1872-1873" Perf. 14.		
4. 10c., greenish blue ...		
5. 1 sol, orange ...		
1874. As last. Surcharged "YCA" and "1874-1875." Perf. 14.		
6. 10c., brown ...		
7. 25c., blue ...		
8. 1 sol, green ...		
TABACO.		
1887. Arms in centre, name below and value above. Dated "1887-1888." Imperf. Type 448.		
9. 1c., rose ...		2 6

URUGUAY.

CONSUMO.

1896. Small oblong, 30 x 10 mm. lettered "IMPUESTO INTERNO CONSUMO" "LEY 11 ENERO 1896" and value in words across centre and in figures at each end. Perf. 11½.

1. 2 mil, brown ...		
2. 2 ,, red ...		
3. 1c., green ...		
1896. Similar type, lettered "IMPORTADO" across centre and "REPUBLICA O DEL URUGUAY" above. Perf. 11½.		
4. 1c, blue ...		0 2
5. 1c., dark blue ...		0 2
6. 1c., ,, ,, on orange		0 2
1896. Thin oblong, 57 x 9 mm. lettered "IMPUESTO INTERNO DE CONSUMO PARA CIGARRO &c." and value at each end. Perf. 11½.		
7. 2 mil, red ...		0 2
1896. Long thin band lettered in centre "REPUBLICA ORIENTAL DE URUGUAY" "IMPUESTO INTERNO DE CONSUMO" "LEY DE ENERO DE 1896" and value at each end. Perf. 11½.		
8. 2c, red ...		0 3
1896. Long bands, lettered as last. Perf. 11½.		
9. 2c., violet ...		0 6
10. 2c., dark slate ...		0 6
11. 10c., dark blue ...		

FOSFOROS.

1892. Thin band, 105 x 9 mm., lettered "REPUBLICA ORIENTAL DEL URUGUAY" "LEY DE DICIEMBRE 1892" "IMPUESTO INTERNO A LOS FOSFOROS" and value at each end. Perf. 11½.

12. 5 mil., blue ...		0 2
Var. : Imperf.		
12a. 5 mil., blue ...		
1892 Similar type, lettered "REPUBLICA ORIENTAL DEL URUGUAY" "DERECHOS ET DE ADUANA" "SOBRE IMPORTACION DE FOSFOROS" "LEY DE 17 DE DICIEMBRE DE 1892." Perf. 11½.		
13. 13 mil., green ...		
Date ? Band of same size and analogous type to last. Rouletted.		
13a. 5 mil, carmine ...		

	UN. s. d.	USED. s. d.

IMPUESTO PARA SU FOMENTO.

Type 450.

1888. Arms in small circle in centre, with inscription "BIBLIOTECA NACIONAL Y ARCHIVO ADMINISTRATIVO." Perf. 13. Type 450.		
14. 0,25c., puce ...		1 6

Type 451.

1892. Arms above and value in label across centre. Lettered "REGISTRO DEL ESTADO CIVIL." Perf 11½. Type 451.		
15 0,25c., green ...		

RECIBO.

1895-96. Type 457 surcharged "1895-96 1 er TRIMESTRE RECIBO" in black.		
16. 01c, grey-green ...		0 9
17. 02c., blue ...		1 0
18. 05c, aniline red ...		3 0
19. 10c., ,, ...		1 0
20. 15c., ,, ...		
21. 25c., ,, ...		1 6
22. 50c., ,, ...		
23. 1 p., emerald green ...		
1895-96. The same, surcharged "RECIBO" 2 do TRIMESTRE 1895-96" in black.		
24. 01c, grey-green ...		0 9
25. 02c., blue ...		1 0

		UN. s. d.	USED. s. d.
26.	10c., aniline red ...		1 0
27.	25c., ,, ...		2 0
28.	50c., ,, ...		
29.	75c., ,, ...		

1895-96. The same, surcharged "TRIMESTRE TERCERO RECIBO 1895-96" in violet.

30.	01c., grey-green ...		0 9
31.	02c., blue ...		1 0
32.	10c., aniline red ...		1 0
33.	25c., ,, ...		2 0
34.	50c., ,, ...		

1895-96. The same, surcharged "RECIBO 1895-96 CUARTO TRIMESTRE" in black.

35.	01c., grey-green ...	0 3	0 3
36.	02c., blue ...		0 9
37.	10c., aniline red ...		1 0
38.	25c., ,, ...		1 6

1896-97. The same, surcharged "RECIBO 1896-97 PRIMER TRIMESTRE" in violet.

39	01c., grey-green	0 6	
40.	02c., blue ...	0 9	
41.	10c., aniline-red ...		1 0
42.	25c., ,, ...		1 6
43.	50c., ,, ...		
44.	1p., emerald green ...		4 0

1896-97. The same, surcharged "2° TRIMESTRE 1896-97 RECIBO" in violet

45.	01c., grey-green ...		1 0
46.	02c., blue ...		1 0
47.	10c., aniline red ...		1 3
48.	10c., yellow-brown ...		
49.	50c., purple ...		

1896-97. The same, surcharged "TRIMESTRE 3° RECIBO 1896-97" in black.

50.	01c., grey-green ...		0 9
51.	02c., blue ...		
52.	10c., yellow-brown ...		1 6
53.	25c., aniline-red ...		
54	2p., violet-blue ...		

1896-97. The same, surcharged "RECIBO 1896-97 TRIMESTRE 4°" in black.

55.	01c., grey-green ...		0 6
56.	02c., blue ...		
57.	10c., yellow-brown ...		1 6
58.	25c., dark brown ...		

1897-98. The same, surcharged "RECIBO 1897-98 PRIMER TRIMESTRE" in red.

59.	01c., grey-green ...	0 6	
60.	02c., blue ...	0 9	
61.	10c., yellow-brown ...		1 6
62.	25c., dark brown ...		

1897-98. The same, surcharged "2° TRIMESTRE RECIBO 1897-98" in red.

63.	01c., grey-green ...	0 4	
64.	02c., blue ...	0 6	
65.	10c., yellow-brown ...		1 6
66.	25c., dark brown ...		
67.	50c., purple ...		

1897-98. The same, surcharged "1897-98 TRIMESTRE 3° RECIBO" in red.

68.	01c., grey-green ...		0 9
69.	02c., blue ...		
70.	10c., yellow-brown ...		
71.	25c., dark brown ...		

1897-98. The same, surcharged "1897-98 4° TRIMESTRE RECIBO" in red.

72.	01c., grey-green ...		0 6
73.	02c., blue ...		
74.	10c., yellow-brown ...		
75.	25c., dark brown ...		

SERVICIO CONSULAR.

Type 452.

1889. Arms above and value in white letters on a coloured ground below. Perf. 10. Type 452

76.	1 peso, blue ...		
77.	2 ,, red ...		1 6
78.	3 ,, brown ...		
79.	5 ,, green ...		

Var: Imperf.

80.	5 pesos, green ...		

FOR CONSULAR SERVICE IN DIFFERENT COUNTRIES.

I. FRANCE.

Type 453.

Date? Arms in oval in centre and inscription on scroll "CONSULADO GENERAL DE LA REPUBLICA DEL URUGUAY EN FRANCIA" Value above. Perf. 11½. Type 453.

81.	1 pesos, (*sic*), black on rose	1 6	
82.	2 ,, ,, ,,		3 6
83.	5 ,, ,, ,,		
84	15 ,, ,, ,,		

Date? Same type, &c. as last. Colours changed.

85.	1 pesos, (*sic*), black on blue-grey	2 0	
86.	2 pesos, black on yellow		

II. GREAT BRITAIN.

Date? Type 452 with words "GRAN BRETANA" in minute caps above label of value. Perf. 10.

87.	1 peso, blue ...		1 0
88.	3 ,, brown ...		

		UN. s.	UN. d.	USED. s.	USED. d.

III. SPAIN.

Type 454.

Date ? Arms in circle inscribed "CONSULADO GENERAL DEL URUGUAY EN ESPAÑA." Value below. Perf. 10 and 11½. Type 454.

89.	1 peso, yellow-brown (p. 10)		1	0
90.	2 ,, violet (p. 11½)		2	0

TIMBRE.

Type 455.

1871. Arms in oval, stamps increasing in size with value. Perf. 12. Type 455.

91.	20c., black ...	0	6	0	2
92.	50c., vermilion ...	1	3	0	3
93.	80c., green ...			0	4
94.	1 p. 20c., blue ...			0	6
95.	2 pesos, yellow ...	5	0	2	6
96.	3 ,, grey ...			3	0

NOTE. Imperf. proofs in various colours exist.

Type 456.

1875. Value in circle on lined ground. Perf. 12 x 13. Type 456.

97.	10c., yellow-brown ...	1	0	0	4
98.	25c., black ...	1	6	0	9
99.	50c., vermilion ...	2	6	0	9
100.	75c., bistre ...				
101.	1 peso, ultramarine			1	0
102.	1.50 ,, grey ...				
103.	1.75 ,, orange ...				
104.	2 ,, flesh ...			2	6
105.	2.50 ,, blue ...				
106.	3 ,, brown ...				
107.	3.50 ,, yellow-green				
108.	3.75 ,, deep violet				
109.	4 ,, yellow-green				
110.	4.50 ,, greenish-grey				
111.	4.75 ,, violet ...				
112.	5 ,, lilac-grey ...			4	0
113.	6 ,, pale blue ...				
114.	6.75 ,, pale red ...				
115.	7.50 ,, brown ...				
116.	8 ,, brown ...				
117.	9 ,, rose ...				
118.	10 ,, Russian-green				
119.	12 ,, bright rose				
120.	12.50 ,, pale blue ...				
121.	15 ,, yellow ...				
122.	18.75 ,, carmine ...				
123.	20 ,, emerald-green				
124.	22.50 ,, pale violet ...				
125.	25.25 ,, bright violet				
126.	30 ,, magenta ...				
127.	37.50 ,, pale yellow				
128.	45 ,, deep green				

1876. Dotted oval, with value in centre embossed on white paper. Imperf.

129.	5c., white ...				
130.	10c., ,, ...			4	0
131.	15c., ,, ...				
132.	25c., ,, ...				
133.	40c., ,, ...				
134.	50c., ,, ...			4	0
135.	75c., ,, ...				
136.	80c., ,, ...				
137.	1 peso, white ...			3	0
138.	1.50 ,, ,, ...				
139.	1.75 ,, ,, ...				
140.	2 ,, ,, ...			5	0
141.	2.50 ,, ,, ...				
142.	3 ,, ,, ...				
143.	3.50 ,, ,, ...				
144.	3.75 ,, ,, ...				
145.	4 ,, ,, ...				
146.	4.50 ,, ,, ...				
147.	5 ,, ,, ...				
148.	6 ,, ,, ...				
149.	6.75 ,, ,, ...				
150.	7.50 ,, ,, ...				
151.	8 ,, ,, ...				
152.	9 ,, ,, ...				
153.	10 ,, ,, ...				
154.	12.20 ,, ,, ...				
155.	15 ,, ,, ...				
156.	18.75 ,, ,, ...				
157.	20 ,, ,, ...				
158.	22.50 ,, ,, ...				
159.	25 ,, ,, ...				
160.	30 ,, ,, ...				
161.	37.50 ,, ,, ...				
162.	45 ,, ,, ...				

Varieties : Values *se-tenant* (Moens)

163.	50c. x 25c., white ...				
164.	50c. x 50c., ,, ...				
165.	50c. x 1p., ,, ...				
166.	2p. x 1p., ,, ...				
167.	1.50p. x 1.50p., white ...				
168.	1.50p. x 2p., ,, ...				
169.	1p. x 2.50p., ,, ...				

		UN. s.	UN. d.	USED. s.	USED. d.
170.	2p. x 2p., ,, ...				
171.	2p. x 2 50p., ,, ...				
172.	2.50p x 2.50p., ,, ...				
173.	3p. x 3p., ,, ...				

Notes. Nos. 164, 167, 170, 172 and 173 are apparently pairs. There is probably some difference in type but we do not know the particulars. These stamps (Nos. 163-173) are inserted on the authority of Moens.

Type 457.

1878. Arms in circle in centre. On pelure paper Rouletted. Type 457.

174.	5c., red	0	6	0	4
175.	10c., ,, ...	0	6	0	1
176.	15c., ,, ...	1	6	0	9
177.	25c., ,, ...	1	0	0	2
178.	40c., ,, ...			1	6
179.	50c., ,, ...	2	0	0	2
180.	75c., ,, ...	3	0	0	3
181.	80c., ,, ...			5	0
182.	1 peso, dark green ...	4	0	0	3
183.	1.50 peso, blue ...	6	0	0	4
184.	1.75 ,, ,, ...				
185.	2 ,, green ...			0	6
186.	2.50 ,, blue ...			0	6
187.	3 ,, green ...			1	0
188.	3.50 ,, blue ...			1	6
189.	3.75 ,, ,, ...				
190.	4 ,, green ...			1	0
191.	4.50 ,, blue ...			2	6
192.	4.75 ,, ,, ...				
193.	5 ,, green ...			0	9
194.	6 ,, ,, ...			1	6
195.	6.75 ,, blue ...				
196.	7.50 ,, ,, ...				
197.	8 ,, green ...			2	6
198.	9 ,, ,, ...				
199.	10 ,, ,, ...			1	6
200.	12 ,, ,, ...				
201.	12.50 ,, blue ...				
202.	15 ,, green ...			7	6
203.	18.75 ,, blue ...				
204.	20 ,, green ...			3	0
205.	22.50 ,, blue ...				
206.	25 ,, green ...				
207.	30 ,, green ...				
208.	37.50 ,, blue ...				
209.	45 ,, green ...				

1879 Similar type to last. Lithographed. Thin paper. Rouletted.

		UN. s.	UN. d.	USED. s.	USED. d.
210.	2c., bistre ...	0	4	0	3
1884.	As last. Thin paper. Perf. 12.				
211.	2c., bistre ...	0	4	0	2
212.	2c., red-brown ...			0	2
1884.	Type 457 of 1878 issue except 2c. Thick paper. Rouletted.				
212a.	2c., red-brown ...			0	4
213.	5c., red			0	3
214.	10c., ,, ...	1	0	0	1
215.	15c., ,, ...			0	6
216.	25c., ,, ...	2	0	0	2
217.	50c., ,, ...	3	0	0	2
217a.	75c., ,, ...			0	6
218.	1 peso, dark green ...			0	9
1886.	As last, but printed in aniline colours. Rouletted.				
219.	5c., bright red ...			0	3
220.	10c., ,, ...			0	1
221.	25c., ,, ...			0	2
222.	75c., ,, ...			0	6
223.	1 peso, light green ..			0	6
224.	3 ,, ,, ...				
1887.	As last, but lithographed. Rouletted.				
(a)	Thin paper.				
225.	5c., red			0	3
226.	1 peso, emerald-green			0	6
227.	10 ,, dark green ...				
228.	15 ,, ,, ...				
(b)	Thick paper.				
229.	5c., red			0	3
230.	1 peso, emerald-green			0	6
231.	10 ,, dark green ...				
1887.	Similar type to last. Lithographed.				
(a)	Thin paper. Rouletted.				
232.	1c, greenish-black ...			0	2
(b)	Thick paper. Rouletted.				
233.	1c., greenish-biack ...			0	2
(c)	Perf. 12.				
234.	1c., greenish-black ...			0	2
1891-92.	Stamps of preceding issues, surcharged "1891-92 PRIMER TRIMESTRE" in black. Rouletted, except, 1c. and 2c. which are perf. 12.				
235.	1c., greenish-black ...			1	6
236.	2c., red-brown ...			1	6
237.	5c., red			2	6
238.	5c., aniline-red ...			2	6
239.	10c., ,, ...			0	6
240.	25c., ,, ...			0	6
241.	50c., ,, ...			0	6
242.	75c., ,, ...				
243.	1 peso, dark green (thick paper.) ...			3	0
244.	1.50 peso, blue ...			7	6
245.	2 ,, green ...				
246.	2.50 ,, blue ...				
247.	3 ,, green ...				
248.	3.50 ,, blue ...				
249.	4 ,, green ...				
250.	5 ,, ,, ...				
251.	8 ,, ,, ...				
252.	10 ,, ,, ...				
253.	12.50 ,, blue ...				
254.	20 ,, green ...				
1891-92.	The same, surcharged "SEGUNDO TRIMESTRE, 1891-1892" in black.				
255.	1c., greenish-black ...			1	0
256.	2c., red-brown ...			2	6
257.	5c., aniline red ...			1	6
258.	10c., ,, ...			0	6

		UN. s. d.	USED s. d.
259.	15c., aniline red ...		
260.	25c., ,, ...		0 6
261.	40c., ,, ...		
262.	50c., ,, ...		0 6
263.	75c., ,, ...		1 6
264.	1 peso, dark green (thick paper) ...		2 0
265.	1.50 peso, blue ...		
266.	2 ,, green ...		
267.	2.50 ,, blue ...		
268.	3 ,, green ...		
269.	3.50 ,, blue ...		
270.	4 ,, green (litho. thin. pap.)		
271.	4 ,, green (litho. thick pap.) ...		
272.	5 ,, green ...		
273.	6 ,, ,, ...		
274.	8 ,, light green		
275.	10 ,, ,, ...		15 0
276.	12.50 ,, blue ...		
277.	16 ,, dark green (litho.)		
278.	25 ,, green ...		

1891-92. The same, surcharged "1891-1892 TERCER TRIMESTRE" in black.

279	1c., greenish-black ...		1 6
280.	2c., red-brown ...		
281	5c., aniline-red ...		2 6
282	10c., red		0 6
283.	10c., aniline-red ...		0 6
284.	15c., red		
285.	25c., aniline-red ...		0 6
286.	50c., ,, ...		0 3
287.	75c., ,, ...		0 9
288.	1.50 p., blue ...		6 0
289.	2 ,, green ...		4 0
290.	2.50 ,, blue ...		5 0
291.	3 ,, green ...		7 6
291a.	3.50 ,, blue ...		7 6
292.	4 ,, green (thick paper)		
293.	4.50 ,, blue ...		
294.	5 ,, green ...		4 0
295.	8 ,, light green ...		
296.	10 ,, ,, ...		
297.	12.50 ,, blue ...		
298.	15 ,, light green ...		
299.	30 ,, ,, ...		

1891-92. The same, surcharged "CUARTO TRIMESTRE 1891-1892" in black.

300.	1c., greenish-black ...		1 0
301.	2c., red-brown ...		2 6
302.	5c., aniline-red ...		1 6
303.	10c., ,, ...		0 6
304.	15c., ,, ...		
305.	25c., ,, ...		0 6
306.	50c., ,, ...		0 3
307.	75c., ,, ...		1 0
308.	2p., green ...		4 0
309.	2.50p., blue ...		
310	3p., green ...		
311.	3.50p., blue ...		
312.	4.50p., ,, ...		
313.	5p., green ...		5 0
314.	8p., light green ...		
315.	10p., emerald green (litho.)		
316.	15p., light green ...		
317.	20p., ,, ...		

1892-93. The same, surcharged "1892-93 PRIMER TRIMESTRE" in black.

318.	1c., greenish-black ...		1 0
319.	2c., blue ...		2 6
320.	5c., aniline-red ...		1 0
321.	10c., ,, ...		0 6
322.	15c., ,, ...		7 6
323.	25c., ,, ...		0 6
324.	50c., ,, ...		0 3
325.	75c., ,, ...		0 4
326.	1p., light green ...		2 6
327.	1.50p., ultramarine ...		
328.	2p., light green ...		3 6
329.	2.50p., ultramarine ...		
330.	3p., light green ...		
331.	3.50p., ultramarine ...		
332.	4p., light green ...		
333	4.50p., ultramarine ...		
334.	5p., light green ...		
335.	6p., ,, ...		
336	8p., ,, ...		
337.	10p., ,, ...		
338.	15p., ,, ...		
339.	30p., ,, ...		

1892-93. The same, surcharged "1892-93 SEGUNDO TRIMESTRE" in black.

340.	1c., grey-green ...		0 9
341.	2c., blue ...		2 6
342.	5c., aniline-red ...		1 6
343.	10c., ,, ...		0 6
344.	15c., ,, ...		
345.	25c., ,, ...		0 6
346.	50c., ,, ...		0 3
347.	75c., ,, ...		0 4
348.	1p., light green ...		2 0
349.	1.50p., ultramarine ...		
350.	2p., light green ...		2 6
351.	2.50p., ultramarine ...		
352.	3p., light green ...		
353.	3.50p., ultramarine ...		
354.	4p., light green ...		
355.	4.50p., ultramarine ...		
356.	5p., light green ...		2 6
357.	6p., ,, ...		
358.	8p., ,, ...		
359.	10p., ,, ...		
360.	15p., ,, ...		
361.	30p., ,, ...		

1892-93 The same, surcharged "TERCER TRIMESTRE 1892-93" in black.

362.	1c., grey-green ...		1 0
363.	2c., blue ...		
364.	5c., aniline-red ...		1 0
365.	10c., ,, ...		0 6
366.	15c., ,, ...		
367.	25c., ,, ...		0 4
368.	50c., ,, ...		0 3
369.	75c., ,, ...		0 6
370.	1p., light green ...		2 0
371.	1.50p., ultramarine ...		3 0
372.	2p., light green ...		2 6
373.	2.50p., ultramarine ...		
374.	3p., light green ...		
375.	3.50p., ultramarine ...		
376.	4p., light green ...		
377.	4.50p., ultramarine ...		
378.	5p., light green ...		2 6
379.	6p., ,, ...		
380.	10p., emerald-green (litho.)		
381.	12.50p., ultramarine ...		
382.	15p., light green ...		

		UN. s.	UN. d.	USED. s.	USED. d.
383.	25p., light green ...				

1892-93. The same, surcharged "Cuarto TRIMESTRE 1892-93" in black.

384.	1c., grey-green ...			1	0
385.	2c., blue ...			3	0
386.	5c., aniline-red ...			1	0
387.	10c., ,, ...			0	4
388.	15c., ,, ...			5	0
389.	25c., ,, ...			0	6
390.	40c., ,, ...			10	0
391.	50c., ,, ...			0	3
392.	75c., ,, ...			0	9
393.	1p., light green ...			2	6
394.	1.50p., ultramarine ...			3	0
395.	2p., light green ...				
396.	2.50p., ultramarine ...				
397.	3p., light green ...				
398.	3.50p., ultramarine ...				
399.	4p., light green ...				
400.	4.50p., ultramarine ...				
401.	5p., light green ...				
402.	6p., ,, ...				
403.	10p., ,, ...				
404.	10p., emerald-green (litho.)				
405.	12.50p., ultramarine ...				
406.	15p., emerald-green (litho.)				
407.	15p., light green ...				
408.	25p., ,, ...				

1893-94. The same, surcharged "PRIMER Trimestre 1893-94" in black.

409.	1c., grey-green ...			0	6
410.	2c., blue ...			1	0
411.	5c., aniline-red ...			0	9
412.	10c., ,, ...			0	6
413.	15c., ,, ...			3	6
414.	25c., ,, ...			0	4
415.	40c., ,, ...			8	6
416.	50c., ,, ...			0	3
417.	75c., ,, ...			0	6
418.	1p., light green ...			3	0
419.	1.50p., ultramarine ...				
420.	2p., light green ...				
421.	2.50p., ultramarine ...				
422.	3p., light green ...				
423.	3.50p., ultramarine ...				
424.	4p., emerald-green (litho.)				
425.	4.50p., ultramarine ...				
426.	5p., emerald-green (litho.)				
427.	5p., light green ...				
428.	6p., ,, ...				
429.	10p., ,, ...				

1893-94. The same, surcharged "SEGUNDO Trimestre 1893-94" in black.

430	1c., grey-green ...			0	6
431.	2c., blue ...			1	0
432.	10c., aniline-red ...			0	4
433.	15c., ,, ...			3	6
434.	25c., ,, ...			0	4
435.	40c., ,, ...				
436.	50c., ,, ...			0	3
437.	75c., ,, ...			0	6
438.	1.50p., ultramarine ...				
439.	2p., light green ...				
440.	2.50p., ultramarine ...				
441.	3p., light green ...				
442.	3.50p., ultramarine ...				
443.	4p., light green ...				
444.	4.50p., ultramarine ...				
445.	5p., light green ...			4	0
446.	8p., ,, ...				
447.	10p., ,, ...			7	6
448.	12.50p., ultramarine ...				
449.	20p., light green ...				

1893-94. The same, surcharged "TERCER Trimestre 1893-94" in black.

450.	1c., grey-green ...			0	6
451.	2c., blue ...			1	0
452.	5c., aniline-red ...			1	0
453.	10c., ,, ...			0	4
454.	15c., ,, ...			3	6
455.	25c., ,, ...			0	3
456.	40c., ,, ...				
457.	50c., ,, ...			0	3
458.	75c., ,, ...			1	0
459.	1p., light green ...			2	6
460.	1.50p., ultramarine ...			4	0
461.	2p., light green ...			4	0
462.	2.50p., ultramarine ...				
463.	3p., light green ...				
464.	4p., emerald-green				
465.	4.50p., ultramarine ...				
466.	5p., emerald-green				
467.	6p., light green ...				
468.	7.50p., ultramarine ...				
469.	9p., green ...				
470.	10p., light green ...				
471.	12.50p., ultramarine ...				
472.	15p., light green ...				
473.	20p., ,, ...				
474.	25p., ,, ...				

1893-94. The same, surcharged "4° Trimestre 1893-94" in black.

475.	1c., grey-green ...			0	6
476.	2c., blue ...			1	0
477	5c., aniline-red ...			0	9
478.	10c., ,, ...			0	4
479.	15c., ,, ...			5	0
480.	25c., ,, ...			0	3
481.	50c., ,, ...			0	3
482.	75c., ,, ...				
483.	1p., light green ...			3	0
484.	1.50p., ultramarine ...				
485.	2p., light green ...				
486.	2.50p., ultramarine ...				
487.	3p., light green ...				
488.	4p., emerald-green (litho.)				
489.	5p., light green ...				
490.	8p., ,, ...				
491.	10p., ,, ...				
492.	12.50p., ultramarine ...				

1894-95. The same, surcharged "1894-95 1er TRIMESTRE" in black.

493.	1c., grey-green ...			0	9
494.	2c., blue ...			1	0
495.	5c., aniline-red ...			1	0
496.	10c., ,, ...			0	6
497.	15c., ,, ...			3	6
498.	25c., ,, ...			0	3
499.	40c., ,, ...			8	6
500.	50c., ,, ...			0	3
501.	75c., ,, ...			1	0
502.	1p., light green ...			2	6
503.	1.50p., ultramarine ...			3	6

		UN. s. d.	USED s. d.
504.	2p., light green ...		1 6
505.	2.50p., ultramarine ...		
506.	3p., light green ...		
507.	3.50p., ultramarine ...		
508.	4p., light green ...		
509.	4.50p., ultramarine ...		
510.	5p., light green ...		3 0
511.	6p., ,, ...		
512.	8p., ,, ...		
513.	10p., ,, ...		
514.	12.50p., ultramarine ...		

1894-95. The same surcharged "2do TRIMESTRE 1894-95" in black.

515.	1c., grey-green ...		0 9
516.	2c., blue ...		1 0
517.	5c., aniline-red ...		0 9
518.	10c., ,, ...		0 3
519.	15c., ,, ...		3 6
520.	25c., ,, ...		0 3
521.	40c., ,, ...		8 6
522.	50c., ,, ...		0 3
523.	75c., ,, ...		1 0
524.	1p., light green ...		2 6
525.	1.50p., ultramarine ...		3 0
526.	2p., light green ...		1 6
527.	2.50p., ultramarine ...		4 0
528.	3p., light green ...		
529.	3.50p., ultramarine ...		
530.	4p., emerald green (litho.)		
531.	5p., light green ...		2 6
532.	6p., ,, ...		
533.	10p., ,, ...		
534	12.50p., ultramarine ...		
535.	15p., light green ...		
536.	20p., ,, ...		

1894-95. The same, surcharged "TRIMESTRE 3° 1894-95" in black.

537.	1c., grey-green ...		0 6
538.	2c., blue ...		0 9
539.	5c., aniline-red ...		0 9
540.	10c., ,, ...		0 3
541.	15c., ,, ...		3 6
542.	25c., ,, ...		0 3
543.	40c., ,, ...		8 6
544.	50c., ,, ...		0 3
545.	75c., ,, ...		
546.	1p., light green ...		
547.	1.50p., ultramarine ...		3 0
548.	2p., light green ...		
549.	2.50p., ultramarine ...		
550.	3p., light green ...		
551.	3.50p., ultramarine ...		
552.	4p., light green ...		
553.	5p., ,, ...		
554.	6p., ,, ...		
555.	10p., ,, ..		
556.	12.50p., ultramarine ...		
557.	15p., light green ...		

1894-95. The same, surcharged "1894-95 TRIMESTRE 4°" in black.

558.	1c., grey-green		0 9
559.	2c., blue ...		0 9
560.	5c., aniline-red ...		0 9
561.	10c., ,, ...		0 3
562.	15c., ,, ...		5 0
563.	25c., ,, ...		0 3
564.	40c., ,, ...		
565.	50c., ,, ...		0 3
566.	75c., ,, ...		1 0
567.	1p., light green ...		2 0
568.	1.50p., ultramarine ...		
569.	2p., light green ...		
570.	2.50p., ultramarine ...		
571.	3p., light green ...		
572.	3.50p., ultramarine ...		
573.	4p., light green ...		
574.	5p., ,, ...		
575.	6p., ,, ...		
576.	8p., ,, ...		
577.	12.50p., ultramarine ...		
578.	15p., light green ...		
579.	25p., ,, ...		

1895-96. The same, surcharged "1895-96 1er TRIMESTRE" in red.

580.	1c., grey-green ...		
581.	2c., blue ...		
582.	5c., aniline-red ...		0 9
583.	10c., ,, ...		0 4
584.	15c., ,, ...		3 6
585.	25c., ,, ...		0 6
586.	50c., ,, ...		0 3
587.	75c., ,, ...		
588.	1p., light green ...		1 6
589.	1.50p., ultramarine ...		
590.	2p., light green ...		
591.	2.50p., ultramarine ...		5 0
592.	3p., light green ...		
593.	4p., ,, ...		
594.	5p., ,, ...		5 0
595.	8p., ,, ...		
596.	10p., ,, ...		

1895-96. The same, surcharged "2do TRIMESTRE 1895-96" in violet

597.	1c., grey-green ...		1 6
598.	2c., blue ...		
599.	5c., aniline-red ...		0 9
600.	10c., ,, ...		0 4
601.	15c., ,, ...		
602.	25c., ,, ...		0 6
603.	50c., ,, ...		0 4
604.	75c., ,, ...		0 9
605.	1p., light green ...		2 6
606.	1.50p., ultramarine ...		
607.	2p., light green ...		
608.	2.50p., ultramarine ...		5 0
609.	3p., light green ...		
610.	3.50p., ultramarine ...		
611.	4p., light green ...		
612.	6p., ,, ...		
613.	8p., ,, ...		
614.	10p., ,, ...		
615.	12.50p., ultramarine ...		
616.	15p., light green ...		
617.	20p., ,, ...		

1895-96. The same, surcharged "TRIMESTRE TERCERO 1895-96" in black.

618.	1c., grey-green ...		
619.	2c., blue ...		
620.	5c., aniline-red ...		1 0
621.	10c., ,, ...		0 4
622.	15c., ,, ...		4 0
623.	25c., ,, ...		0 9
624.	50c., ,, ...		0 4
625.	75c., ,, ...		1 0
626.	1p., light green ...		1 6
627.	1.50p., ultramarine ...		
628.	2p., light green ...		
629.	2p., violet-blue ...		
630.	2.50p., ultramarine ...		5 0

		UN. s.	UN. d.	USED. s.	USED. d.
631.	3p., light green ...			4	0
632.	4p., ,, ...				
633.	4.50p., ultramarine ...				
634.	5p., light green ...			6	0
635.	5p., orange ...			2	6
636.	8p., light green ...				
637.	10p., olive-brown ...				
638.	12,50p., ultramarine ...				
639.	15p., light green ...				
640.	20p., ,, ...			10	0
641.	25p., ,, ...				

1895-96. The same, surcharged "1895-96 CUARTO TRIMESTRE" in black.

642.	1c., grey-green ...	0	4	0	4
643.	2c. blue ...			2	6
644.	5c., aniline-red ...			0	9
645.	10c., ,, ...			0	4
646.	15c., ,, ...			3	0
647.	25c., ,, ...			1	0
648.	50c., ,, ...			0	6
649.	75c., ,, ...				
650.	1p., light green ...			1	6
651.	1.50p., ultramarine ...				
652.	2p., violet-blue ...				
653.	2.50p., ultramarine ...				
654.	3p., light green ...				
655.	3.50p., ultramarine ...				
656.	4p., light green ...				
657.	4.50p., ultramarine ...				
658.	5p., orange ...			4	0
659.	10p., olive-brown ...				
660.	12.50p., ultramarine ...				
661.	20p., light green ...				
662.	25p., ,, ...				

1896-97. The same, surcharged "1896-97 PRIMER TRIMESTRE" in black.

663.	1c., grey-green ...	0	3		
664.	2c., blue ...	0	6	0	6
665.	5c., aniline-red ...			0	9
666.	10c., ,, ...			0	6
667.	15c., ,, ...				
668.	25c., ,, ...			1	0
669.	50c., ,, ...			0	9
670.	50c., purple ...			1	0
671.	75c., aniline-red ...				
672.	1p., light green ...			2	0
673.	1.50p., ultramarine ...				
674.	2p., violet-blue ...			2	6
675.	2.50p., ultramarine ...			4	0
676.	3p., light green ...				
677.	4p., ,, ...				
678.	4.50p., ultramarine ...				
679.	5p., orange ...			3	6
680.	6p., light green ...				
681.	10p., olive-brown ...				
682.	12.50p., ultramarine ...				
683.	15p., light green ...				
684.	20p., ,, ...				
685.	25p., ,, ...				
686.	30p., ,, ...				

1896-97. The same, surcharged "2° TRIMESTRE 1896-97" in black.

687.	1c., grey-green ...	0	6
688.	2c., blue ...	0	9
689.	5c., aniline-red ...	1	0
690.	10c., ,, ...	0	6
691.	15c., red-brown ...	3	0
692.	25c., aniline-red ...	0	6
692a.	50c., ,, ...	0	9
693.	50c., purple ...	0	6
694.	75c., aniline-red ...	1	0
695.	1p., light green ...	1	6
696.	1.50p., ultramarine ...		
697.	2p., violet-blue ...		
698.	2.50p., ultramarine ...		
699.	3p., light green ...	4	0
700.	4p., ,, ...		
701.	5p., orange ...	4	0
702.	8p., light green ...		
703.	10p., olive-brown ...		
704.	15p., light green ...		
705.	25p., ,, ...		

1896-97. The same, surcharged "TRIMESTRE 3° 1896-97" in black.

706.	1c., grey-green ...		
707.	2c., blue ...	1	0
708.	5c., aniline-red ...	1	0
709.	10c., brown ...	0	6
710.	15c., red-brown ...	3	6
711.	25c., aniline-red ...	0	6
712.	50c., purple ...	0	6
713.	75c., aniline-red ...	1	0
714.	1p., light green ...	2	0
715.	1.50p., ultramarine ...		
716.	2p., violet-blue ...	2	6
717.	2.50p., ultramarine ...		
718.	3p., light-green ...	4	0
719.	4p., ,, ...		
720.	4.50p., ultramarine ...		
721.	5p., orange ...	3	6
722.	8p., light green ...		
723.	10p., olive-brown ...		
724.	12.50p., ultramarine ...		
725.	15p., light green ...	12	6
726.	20p., ,, ...		
727.	30p., ,, ...	20	0

1896-97. The same, surcharged "1896-97 TRIMESTRE 4°" in black.

728.	1c., grey-green ...		
729.	2c., blue ...		
730.	5c., aniline-red ...		
731.	5c., yellow ...		
732.	10c., brown ...	0	9
733.	25c., dark brown ...	1	6
734.	50c., purple ...	0	8
735.	75c., aniline-red ...		
736.	1p., light green ...		
737.	2p., violet-blue ...		
738.	2.50p., ultramarine ...		
739.	3p., light green ...	4	0
740.	3.50p., ultramarine ...		
741.	4p., light green ...	5	0
742.	5p., orange ...		
743.	6p., light green ...		
744.	8p., ,, ...		
745.	10p., olive-brown ...		
746.	15p., light green ...		
747.	20p., ,, ...		
748.	25p., ,, ...		
749.	30p., ,, ...	25	0

1897-98. The same, surcharged "1897-98 PRIMER TRIMESTRE" in black.

750.	1c., grey-green ...	0	4		
751.	2c., blue ...	0	6		
752.	5c., yellow ...			0	6
753.	10c., brown ...			0	6
754.	15c., red-brown ...			3	6
755.	25c., dark brown ...			0	6
756.	50c., purple ...			0	6
757.	75c., aniline-red ...				

		UN. s. d.	USED. s. d.
758.	1p., light green ...		1 6
759.	1.50p., ultramarine ...		
760.	2p., violet-blue ...		
761.	2.50p., ultramarine ...		
762.	3p., light green ...		
763.	3.50p., ultramarine ...		
764.	4p., light green ...		
765.	5p., orange ...		
766.	8p., light green ...		
767.	10p., olive-brown ...		
768.	15p., light green ...		
769.	30p., ,, ...		

1897-98. The same, surcharged "2° TRIMESTRE 1897-98" in black.

770.	1c., grey-green ...	0 3	
771.	2c., blue ...	0 4	
772.	5c., yellow ...		0 9
773.	10c., brown ...		0 6
774.	25c., dark brown ...		0 9
775.	50c., purple ...		0 6
776.	75c., aniline-red ...		
777.	1p., light green ...		
778.	1.50p., ultramarine ...		
779.	2p., violet-blue ...		
780.	2.50p., ultramarine ...		
781.	3p., light green ...		
782.	4p., ,, ...		
783.	5p., orange ...		
784.	10p., olive-brown ...		
785.	15p., light green ...		

1897-98. The same, surcharged "TRIMESTRE 3° 1897-98" in black.

786.	5c., yellow ...		1 0
787.	10c., brown ...		1 6
788.	25c., dark brown ...		0 6
789.	50c., purple ...		0 6
790.	75c., aniline-red ...		
791.	1p., light green ...		1 6
792.	1.50p., ultramarine ...		
793.	2p., violet-blue ...		
794.	2.50p., ultramarine ...		
795.	3p., light green ...		
796.	4p., ,, ...		
797.	6p., ,, ...		
798.	8p., ,, ...		
799.	10p., olive-brown ...		
800.	15p., light green ..		

1897-98. The same surcharged "1897-98 4° TRIMESTRE" in black.

801.	1c., grey-green ...		
802.	2c., blue ...		0 9
803.	5c., yellow ...		1 0
804.	10c., brown ...		0 6
805.	15c., red-brown ...		
806.	25c., aniline-red ...		1 0
807.	25c., dark brown ...		
808.	50c., purple ...		0 6
809.	75c., aniline-red ...		
810.	1p., light green ...		
811.	2p., violet-blue ...		
812.	2.50p., ultramarine ...		
813.	3p., light green ...		
814.	4p., ,, ...		
815.	5p., orange ...		
816.	10p., olive-brown ...		

1898-99. The same, surcharged "1898-99 1er TRIMESTRE" in black.

817.	1c., grey-green ...		0 3
818.	2c., blue ...		1 6
819.	2c., purple-brown ...		0 4
820.	5c., yellow ...		1 0
821.	10c., brown ...		0 6
822.	15c., red-brown ...		4 0
823.	25c., dark brown ...		0 6
824.	75c., aniline-red ...		
825.	1p., light green ...		
826.	2p., violet-blue ...		
827.	3p., light green ...		
828.	4p., ,, ...		
829.	5p., orange ...		
830.	7.50p., ultramarine ...		
831.	8p., light green ...		
832.	10p., olive-brown ...		
833.	12.50p., ultramarine ...		
834.	20p., light green ...		
835.	30p., ,, ...		
836.	45p., ,, ...		

1898-99. The same, surcharged "2° TRIMESTRE 1898-99" in black.

837.	1c., grey-green ...		0 3
838.	2c., purple-brown ...		0 4
839.	5c., yellow ...		1 0
840.	10c., brown ...		0 3
841.	15c., red-brown ...		3 6
842.	25c., dark brown ...		0 6
843.	50c., purple ...		
844.	75c., aniline-red ...		
845.	1p., light green ...		0 9
846.	1.50p., ultramarine ...		
847.	2p., violet-blue ...		
848.	2.50p., ultramarine ...		
849.	3p., light green ...		
850.	3.50p., ultramarine ...		
851.	4p., light green ...		
852.	4.50p., ultramarine ...		
853.	5p., orange ...		
854.	10p., olive-brown ...		
855.	20p., light green ...		
856.	25p., ,, ...		

1898-99. The same, surcharged "TRIMESTRE TERCERO 1898-99" in black.

857.	1c., grey-green ...		
858.	2c., purple-brown ...		
859.	5c., yellow ...		
860.	10c., bistre ...		
861.	15c., red-brown ...		
862.	25c., dark brown ...		
863.	50c., purple ...		
864.	75c., aniline-red ...		
865.	1p., light green ...		
866.	1.50p., ultramarine ...		
867.	2p., violet-blue ...		
868.	2.50p., ultramarine ...		
869.	3p., light green ...		
870.	5p., orange ...		
871.	8p., light green ...		
872.	10p., olive-brown ...		
873.	20p., light green ...		
874.	25p., ,, ...		

1898-99. The same, surcharged "1898-99 CUARTO TRIMESTRE" in black.

875.	1c., grey-green ...		0 3
876.	2c., purple-brown ...		0 4
877.	5c., yellow ...		
878.	10c., bistre ...		0 4
879.	15c., red-brown ...		4 0
880.	25c., dark brown ...		0 6
881.	50c., purple ...		0 6
882.	75c., aniline-red ...		

		UN. s. d.	USED. s. d.
883.	1p., light green ...		1 0
884.	2p., violet-blue ...		
885.	2.50p., ultramarine ...		3 0
886.	3p., light green ...		
887.	4p., ,, ...		
888.	5p., orange ...		
889.	6p., light green ...		
890.	7.50p., ultramarine ...		
891.	10p., olive-brown ...		
892.	15p., light green ...		
893.	25p., ,, ...		

1899-1900. The same, surcharged "1899-1900 1er TRIMESTRE" in black.

894.	1c., red		0 4
895.	2c., purple-brown ...		0 4
896.	5c., yellow ...		1 0
897.	10c., bistre ...		0 6
898.	15c., red-brown ...		3 6
899.	25c., dark brown ...		0 9
900.	50c., purple ...		
901.	1p., light green ...		
902.	1.50p., ultramarine ...		
903.	2p., violet-blue ...		
904.	2.50p., ultramarine ...		
905.	3p., light green ...		
906.	5p., orange ...		
907.	6p., light green ...		
908.	7.50p., ultramarine ...		
909.	8p., light green ...		
910.	10p., olive-brown ...		
911.	15p., light green ...		
912.	20p., ,, ...		
913.	25p., ,, ...		

1899-1900. The same, surcharged "SEGUNDO TRIMESTRE 1899-1900" in black.

914.	1c., red		
915.	2c., purple-brown ...		0 4
916.	5c., yellow ...		1 0
917.	10c., bistre ...		0 4
918.	15c., red-brown ...		
919.	25c., dark brown ...		0 6
920.	50c., purple ...		
921.	75c., carmine ...		
922.	1p., light green ...		
923.	1.50p., ultramarine ...		
924.	2p., violet-blue ...		
925.	2.50p., ultramarine ...		
926.	3p., light green ...		
927.	3.50p., ultramarine ...		
928	4p., light green ...		
929.	5p., orange ...		
930.	8p., light green ...		
931.	10p., olive-brown ...		
932.	15p., light green ...		
933.	25p., ,, ...		

1899-1900. The same, surcharged "1899-1900 TRIMESTRE TERCERO" in black.

934.	1c., red		
935.	2c., purple-brown ...		
936.	5c., yellow ...		1 6
937.	10c., bistre ...		
938.	15c., red-brown ...		
939.	25c., dark brown ...		
940.	50c., purple ...		
941.	75c., carmine ...		
942.	1p., light green ...		
943.	1.50p., ultramarine ..		
944.	2p., violet-blue ...		
945.	2.50p., ultramarine ...		
946.	3p., light green ...		
947.	3.50p., ultramarine ...		
948.	4p., light green ...		
949.	5p., orange ...		3 6
950.	6p., light green ...		
951.	8p., ,, ...		
952.	10p., olive-brown ...		
953.	12.50p., ultramarine ...		
954.	15p., light green ...		
955.	20p., ,, ...		
956.	25p., ,, ...		

1899-1900. The same, surcharged "4° TRIMESTRE 1899-1900" in black.

957.	1c., red		
958.	2c., purple-brown ...		0 4
959.	5c., yellow ...		
960.	10c., bistre ...		0 6
961.	15c., red-brown ...		
962.	25c., dark brown ...		
963.	50c., purple ...		
964	75c., carmine ...		
965.	1p., light green ...		
966.	2p., violet-blue ...		
967.	2.50p., black ...		
968.	3p., light green ...		
969.	3.50p., ultramarine ...		
970.	5p., orange ...		
971.	8p., light green ...		
972.	10p., olive-brown ...		
973.	12.50p., ultramarine ...		
974.	20p., light green ...		
975.	25p., ,, ...		

1900-01. The same, sucharged "PRIMER TRIMESTRE 1900-901" in black.

978.	1c., red		
979.	2c., purple-brown ...		
980.	10c., bistre ...		
981.	15c., red-brown ...		
982.	25c., dark brown ...		
983	50c., purple ...		
984.	1p., light green ...		
985.	1.50p., ultramarine ...		
986.	2p., violet-blue ...		

1900-01. The same, surcharged "TRIMESTRE 2° 1900-901" in black.

987.	1c., red		0 4
988.	2c., purple-brown ...		
989	5c., yellow ...		
990.	10c., bistre ...		
991.	15c., red-brown ...		
992.	25c., dark brown ...		
993.	50c., purple ...		
994.	75c., carmine ...		
995.	1p., light green ...		
996.	2p., violet-blue ...		
997.	3.50p., ultramarine ...		
998.	5p., orange ...		
999.	8p., light green ...		
1000.	12.50p., ultramarine ...		
1001.	20p., light green ...		
1002.	25p., ,, ...		
1003.	30p., ,, ...		

1900-01. The same, surcharged "TERCER TRIMESTRE 1900-901" in black.

1004.	2c., purple-brown ...		
1005.	5c., yellow ...		
1006.	10c., bistre ...		
1007.	25c., dark brown ...		
1008.	50c., purple ...		
1009.	75c., carmine ...		
1010.	1p., light green ...		

		UN. s. d.	USED. s. d.
1011.	1 50p., ultramarine ...		
1012	2p , violet-blue ...		
1013.	2 50p., black ...		
1014.	3p., light green ...		
1015.	3.50p., ultramarine ...		
1016.	5p., orange ...		
1017.	10p., olive-brown ...		
1018.	12.50p., ultramarine ...		
1019.	15p., light green ...		
1020.	20p., ,, ...		
1021.	25p., ,, ...		

1900-01. The same, surcharged "4° TRIMESTRE 1900-901" in black.

1022.	2c., purple-brown ...		
1023.	5c., yellow ...		
1024.	10c., bistre ...		
1025.	25c., dark brown ...		
1026.	50p., purple ...		
1027.	75c., carmine ...		
1028.	1p., light green ...		
1029.	1.50p., ultramarine ...		
1030.	4p , light green ...		
1031.	5p., orange ...		
1032.	8p., light green ...		12 6
1033.	12.50p., ultramarine ...		
1034.	20p., light green ...		

1901-02. The same, surcharged "PRIMER TRIMESTRE 1901-902" in black.

1035.	2c., purple-brown ...		
1036.	5c., yellow ...		
1037.	10c., bistre ...		
1038.	25c., dark brown ...		
1039.	50c., purple ...		
1040.	1p., light green ...		
1041.	1.50p., ultramarine ...		
1042.	2p., violet-blue ...		
1043.	2.50p., black ...		
1044.	3p., olive-green ...		
1045.	3.50p., ultramarine ...		
1046.	4p., light green ...		
1047.	5p., orange ...		
1048.	6p., light green ...		
1049.	20p., ,, ...		

1901-02. The same, surcharged "1901-902 TRIMESTRE 2°" in black.

1050.	2c., red brown ...		
1051.	10c., bistre ...		
1052.	25c., dark brown ...		
1053.	50c., purple ...		
1054.	75c., deep violet ...		
1055.	1p., light green ...		
1056.	2p., violet-blue ...		
1057.	2 50p., black ...		
1058.	3p., olive-green ...		
1059.	3.50p., ultramarine ...		
1060.	5p., orange ...		
1061.	6p., light green ...		
1062.	9p., ,, ...		
1063.	12p., ,, ...		
1064.	20p., ,, ...		

1901-02. The same, surcharged "TRIMESTRE TERCERO 1901-902" in black.

1065.	10c., bistre ...		
1066.	25c., dark brown ...		
1067.	50c., purple ...		
1068.	1p., light green ...		
1069.	1.50p., ultramarine ...		
1070.	2p., violet-blue ...		
1071.	2.50p., black ...		
1072.	3p., olive-green ...		
1073.	3.50p., ultramarine ...		
1074.	5p., orange ...		
1075.	6p., light green ...		
1076.	8p., ,, ...		
1077.	10p , olive-brown ...		
1078.	12.50p., ultramarine ...		
1079.	15p., light green ...		
1080.	20p , ,, ...		

1901-02. The same, surcharged "4° TRIMESTRE 1901-902" in black.

1081.	10c., bistre ...		
1082.	25c., dark brown ...		
1083.	50c., purple ...		
1084.	75c., deep violet ...		
1085.	1p., light green ...		
1086.	1.50p., ultramarine ...		
1087.	5p , orange ...		
1088.	6p., light green ...		
1089.	10p,, olive-brown ...		

1902-03. The same surcharged "1er TRIMESTRE 1902-3" in black.

1090	2c., yellow-green ...		
1091.	10c , bistre ...		
1092.	50c., purple ...		
1093.	1.50p., ultramarine ...		
1094.	2.50p., black ...		
1095.	5p., orange ...		

1902-03. The same, surcharged "1902-3 2° TRIMESTRE" in black.

1096.	50c., purple ...		
1097.	1.50p., ultramarine ...		
1098.	2p , violet-blue ...		
1099.	2.50p., black ...		
1100.	3p., olive-green ...		
1101.	3.50p., ultramarine ...		
1102.	4p., carmine ...		
1103.	5p., orange ...		
1104.	6p., light green ...		
1105.	7.50p., ultramarine ...		
1106.	9p., light green ...		
1107.	10p., olive-brown ...		
1108.	15p., light green ...		
1109.	20p , ,, ...		

1902-03. The same, surcharged "TRIMESTRE TERCERO 1902-3" in black.

1110.	2c., yellow-green ...		
1111.	25c., dark brown ...		
1112.	50c., purple ...		
1113.	75c., deep violet ...		
1114.	1p., light green ...		
1115.	2p., violet-blue ...		
1116.	2.50p., black ...		
1117.	3p., olive-green ...		
1118.	3.50p., ultramarine ...		
1119.	4p., carmine ...		
1120.	4.50p., ultramarine ...		
1121.	5p , orange ...		
1122.	6p , light green ...		
1123.	7 50p , ultramarine ...		
1124.	8p., light green ...		
1125.	10p., olive-brown ...		
1126.	12p , light green ...		
1127.	20p., ,, ...		
1128.	30p., ,, ...		

1902-03. The same, surcharged "TRIMESTRE CUARTO 1902-3" in black.

1129.	1c., red ...		
1130.	2c., yellow-green ...		

		UN. s. d.	USED. s. d.
1131.	5c., yellow ...		
1132.	10c., bistre ...		
1133.	25c., dark brown ...		
1134.	50c., purple ...		
1135.	1p., light green ...		
1136.	2p., violet-blue ...		

1904. The same, surcharged "1904 1er TRIMESTRE" in black.

1137.	1c., red ...		
1138.	2c., green ...		
1139.	5c., yellow ...		
1140.	10c., brown ...		

1904. The same, surcharged "SEGUNDO TRIMESTRE 1904" in black.

1141.	1c., red ...		
1142.	2c., green ...		
1143.	5c., yellow ...		
1144.	10c., brown ...		
1145.	15c., red-brown ...		

VENEZUELA.

ESCUELAS.

Type 458.

1871. Head of Bolivar to right in oval. Surcharged with two double lines of minute letters in black, being the inscription "Decreto de 27 de Juno de 1870" many times repeated. Imperf. Type 458.

(a) Wove paper.

1.	1 cent., orange ...	1 0	0 6
2.	2 ,, ,, ...	0 9	0 3
3.	3 ,, ,, ...	0 6	0 4
4.	4 ,, ,, ...	1 6	0 4
5.	5 ,, ,, ...	1 0	0 3
6.	1 real, pale rose ...	0 9	0 3
7.	1 ,, deep rose ...	0 9	0 3
8.	2 ,, pale rose ...	1 0	0 3
9.	2 ,, deep rose ...	1 0	0 3
10.	3 ,, pale rose ...	1 0	0 4
11.	3 ,, deep rose ...	1 0	0 4
12.	5 ,, pale rose ...		0 6
13.	5 ,, deep rose ...		0 6
14.	7 ,, pale rose ...		
15.	9 ,, green ...		1 6
16.	15 ,, green ...		
17.	15 ,, grey-green ...		
18.	20 ,, green ...		
19.	30 ,, ,, ...		
20.	50 ,, ,, ...		

Error: Head inverted.

21.	2 cent., orange ...		

Varieties: (1) On watermarked paper.

22.	1 cent., orange ...		
	(2) Perf. 12.		
23.	1 real, rose ...		
	(b) On laid paper.		
24.	1 cent., yellow ...	1 6	0 6
25.	1 ,, orange ...	1 6	0 6
26.	2 cents., orange ...	1 6	0 9
27.	5 ,, ,, ...	2 6	1 0
28.	1 real, rose ...		0 9
29.	2 ,, ,, ...		1 0
30.	20 ,, green ...		

1874? Same stamps as last surcharged in minute letters "Bolivar Sucre Miranda" on a double line above and "Decreto de 27 de Abril de 1874 (?)" in a double line below. Wove paper. Imperf.

31.	1 cent., orange ...	1 0	0 6
32.	1 ,, yellow ...	1 0	0 6
33.	2 ,, ,, ...		0 3
34.	3 ,, ,, ...		0 4
35.	4 ,, ,, ...		0 4
36.	4 ,, orange ...		0 4
37.	5 ,, yellow ...		0 3
38.	1 real, rose ...		0 3
39.	2 ,, ? ...		
40.	3 ,, ? ...		
41.	5 ,, pale rose ...		0 6
42.	7 ,, ? ...		
43.	9 ,, yellow green		
44.	15 ,, ,, ...		
45.	20 ,, ,, ...		
46.	30 ,, ,, ...		
47.	50 ,, ,, ...		

Do. Surcharged inverted.

48.	1 cent., yellow ...		
49.	3 ,, ,, ...		
50.	4 ,, ,, ...		
51.	1 real, rose ...		

INSTRUCCION PUBLICA.

Date Long thin band, 163 x 12 mm., inscribed GOBIERNO NACIONAL—INSTRUCCION PUBLICA—CINCO CENTAVOS—in three lines. Rouletted.

51a.	5c., orange, blue & red and black ...	0	4

SELLO.

Type 459.

1878. Arms on shield. Vertically laid paper. Imperf. Type 459.

52.	3 reales, black (8°) ...	2	0
53.	5 ,, ,, (7°) ...		
54.	10 ,, ,, (6°) ...	2	0
55.	20 ,, ,, (5°) ...	1	6
56.	5 pesos, ,, (4°) ...		
57.	10 ,, ,, (3°) ...		
58.	20 ,, ,, (2°) ...		
59.	40 ,, ,, (1°) ...		

Do. On wove paper.

60.	½ real, black (10°) ...	2	0
61.	1 ,, ,, (9°) ...		
62.	5 ,, ,, (7°) ...		

UN. USED.
s. d. s. d.

Note. These three last stamps seem to have been made by altering the plate of some other values. There are several varieties of the figures after the word "Sello" and also of the figure of value. Traces of erasure of original values in the plate can be seen with a glass.

STATES, TERRITORIES and DISTRICTS of VENEZUELA.

ARAGUA.

CIGARILLOS.

1901. Long thin band, lettered "Impuesto de cigarillos en el Estado Aragua" Perf. horizontally 12.
1. 5c., black on white ... 0 9

CARACAS.

PASAPORTE.

Type 460.

19 April 1870. Arms in rectangle. Imperf. Type 460.
1. 1 real, orange ... 1 0 2 6
2. 2 ,, blue ... 1 0
3. 4 ,, rose ... 2 6
Variety: Last "A" of "CARACAS" wanting
4. 2 reales, blue ...

DISTRITO FEDERAL.

DERECHO DE TIMBRE.

Date? Long thin rect. with arms in oval and value below. Perf. 11½.
1. 2 cent., yellow ... 0 4
2. 3 ,, blue ...
3. 4 ,, carmine ...

CARABOBO.

DERECHO DE TIMBRE.

1900. Long thin rect, with arms in centre on thin wove paper. Perf 12 the horizontal perf at top and bottom dividing the label into 3 portions, the middle one being about 2½ times the length of the ends.
1. 5 cent., orange ... 0 6

GIRARDOT.

CIGARS.

1901. Small bands lettered "Distrito Girardot Derecho de timbre de cigars." Perf 13.
1. 2½c., bright green ... 0 4
2. 2½c., rose ... 0 4
3. 5c., violet-blue ... 0 6

LIBERTADOR.

1901. Small bands, badly printed on tissue paper, with violet handstamp "Departmento Libertador" in frame of stars. Perf. 11½.
1. 5c., blue ... 0 3
2. 10c., yellow ... 0 6

MARINO.

1900. Vertical band with inscription "5 cents —D.G.—Impuesto—5—municipal—M. 2—5 cents." Perf 13.
1. 5 cents., black on greyish 2 6
Var.: "5 cents" at top in larger thinner type.
2. 5 cents, black ... 2 6
Do. The two varieties tête-bêche.
3. 5 cents, black ...

1901 Long thin band, with inscription "Distrito Marino—Impuesto Municipal". Perf. 13½.
4. 5 cents, blue ... 0 4
5. 5 ,, blue-green 0 9
6. 5 ,, rose ...
7. 5 ,, solferino ... 0 9
8. 5 ,, deep orange 0 6

DERECHO DE TIMBRE.

1900. Arms in oval. Name above, value and "Derecho de Timbre" below. Perf. 11½.
9. 5 cents., orange ... 0 4 0 3
Var: Tête-bêche
10. 5 cents., orange ... 1 6

MIRANDA.

1900? Thin vertical band on tissue paper. Value above and below. Inscription "Estado Miranda" diagonally across centre. Perf.
11. 5 cents., red ... 0 6

PAZ CASTILLO.

(STATE OF MIRANDA)

CIGARRILLOS.

Date? Arms in oval. Name of district above, value and "PATENTE DE CIGARRILLOS" below. Perf. 11½.
1. 3 cents., red ...

RICAURTE.

DERECHO DE TIMBRE.

1901. Long thin bands divided into sections by perforation. Sections to left bear the inscription "Distrito Ricaurte—Derecho de Timbre" those to right the value.* Perf. 13.
1. 5 cents., blue ... 0 6
2. 5 ,, green ... 0 6
3. 5 ,, solferino ... 0 6
4. 5 ,, salmon-pink 0 6
5. 5 ,, deep orange 0 6

1902 Long thin bands, with inscription "Distrito Ricaurte—Derecho de Timbre" and value at each end. Perf. 13.
6. 5 cents., blue-green ... 0 6
7. 5 ,, green ...
8. 5 ,, magenta ... 0 6
9. 5 ,, solferino ... 0 6
10. 5 ,, yellow ... 0 9
11. 5 ,, deep orange 0 6
12. 5 ,, yellow-brown 0 9

SAN SEBASTIAN.

CIGARRILLOS.

1898. Inscription with value in an ornamental frame. Perf. 12

* We have not seen a complete band, so do not know how the sections are arranged nor the number of them.

		UN. s.	UN. d.	USED. s.	USED. d.
1131.	5c., yellow ...				
1132.	10c., bistre ...				
1133.	25c., dark brown ...				
1134.	50c., purple ...				
1135.	1p., light green ...				
1136.	2p., violet-blue ...				

1904. The same, surcharged "1904 1er TRIMESTRE" in black.

1137.	1c., red ...				
1138.	2c., green ...				
1139.	5c., yellow ...				
1140.	10c., brown ...				

1904. The same, surcharged "SEGUNDO TRIMESTRE 1904" in black.

1141.	1c., red ...				
1142.	2c., green ...				
1143.	5c., yellow ...				
1144.	10c., brown ...				
1145.	15c., red-brown ...				

VENEZUELA.

ESCUELAS.

Type 458.

1871. Head of Bolivar to right in oval. Surcharged with two double lines of minute letters in black, being the inscription "Decreto de 27 de Juno de 1870" many times repeated. Imperf. Type 458.

(a) Wove paper.

1.	1 cent., orange ...	1	0	0	6
2.	2 ,, ,, ...	0	9	0	3
3.	3 ,, ,, ...	0	6	0	4
4.	4 ,, ,, ...	1	6	0	4
5.	5 ,, ,, ...	1	0	0	3
6.	1 real, pale rose ...	0	9	0	3
7.	1 ,, deep rose ...	0	9	0	3
8.	2 ,, pale rose ...	1	0	0	3
9.	2 ,, deep rose ...	1	0	0	3
10.	3 ,, pale rose ...	1	0	0	4
11.	3 ,, deep rose ...	1	0	0	4
12.	5 ,, pale rose ...			0	6
13.	5 ,, deep rose ...			0	6
14.	7 ,, pale rose ...				
15.	9 ,, green ...			1	6
16.	15 ,, green ...				
17.	15 ,, grey-green ...				
18.	20 ,, green ...				
19.	30 ,, ,, ...				
20.	50 ,, ,, ...				

Error: Head inverted.

21.	2 cent., orange ...				

Varieties: (1) On watermarked paper.

22.	1 cent., orange ...				
	(2) Perf. 12.				
23.	1 real, rose ...				

(b) On laid paper.

24.	1 cent., yellow ...	1	6	0	6
25.	1 ,, orange ...	1	6	0	6
26.	2 cents., orange ...	1	6	0	9
27.	5 ,, ,, ...	2	6	1	0
28.	1 real, rose ...			0	9
29.	2 ,, ,, ...			1	0
30.	20 ,, green ...				

1874? Same stamps as last surcharged in minute letters "Bolivar Sucre Miranda" on a double line above and "Decreto de 27 de Abril de 1874 (?)" in a double line below. Wove paper. Imperf.

31.	1 cent., orange ...	1	0	0	6
32.	1 ,, yellow ...	1	0	0	6
33.	2 ,, ,, ...			0	3
34.	3 ,, ,, ...			0	4
35.	4 ,, ,, ...			0	4
36.	4 ,, orange ...			0	4
37.	5 ,, yellow ...			0	3
38.	1 real, rose ...			0	3
39.	2 ,, ? ...				
40.	3 ,, ? ...				
41.	5 ,, pale rose ...			0	6
42.	7 ,, ? ...				
43.	9 ,, yellow green				
44.	15 ,, ,, ...				
45.	20 ,, ,, ...				
46.	30 ,, ,, ...				
47.	50 ,, ,, ...				

Do. Surcharged inverted.

48.	1 cent., yellow ...				
49.	3 ,, ,, ...				
50.	4 ,, ,, ...				
51.	1 real, rose ...				

INSTRUCCION PUBLICA.

Date Long thin band, 163 x 12 mm., inscribed GOBIERNO NACIONAL—INSTRUCCION PUBLICA—CINCO CENTAVOS—in three lines. Rouletted.

51a.	5c., orange, blue & red and black ...	0	4		

SELLO.

Type 459.

1878. Arms on shield. Vertically laid paper. Imperf. Type. 459.

52.	3 reales, black (8°) ...	2	0		
53.	5 ,, ,, (7°) ...				
54.	10 ,, ,, (6°) ...	2	0		
55.	20 ,, ,, (5°) ...	1	6		
56.	5 pesos, ,, (4°) ...				
57.	10 ,, ,, (3°) ...				
58.	20 ,, ,, (2°) ...				
59.	40 ,, ,, (1°) ...				

Do. On wove paper.

60.	½ real, black (10°) ...	2	0		
61.	1 ,, ,, (9°) ...				
62.	5 ,, ,, (7°) ...				

		UN. s. d.	USED. s. d.

Note. These three last stamps seem to have been made by altering the plate of some other values. There are several varieties of the figures after the word "Sello" and also of the figure of value. Traces of erasure of original values in the plate can be seen with a glass.

STATES, TERRITORIES and DISTRICTS of VENEZUELA.

ARAGUA.

CIGARILLOS.

1901. Long thin band, lettered "Impuesto de cigarillos en el Estado Aragua" Perf. horizontally 12.

1.	5c., black on white	...		0 9

CARACAS.

PASAPORTE.

Type 460.

19 April 1870. Arms in rectangle. Imperf. Type 460.

1.	1 real, orange	...	1 0	2 6
2.	2 ,, blue	...	1 0	
3.	4 ,, rose	...	2 6	

Variety: Last "A" of "CARACAS" wanting

4.	2 reales, blue	...		

DISTRITO FEDERAL.

DERECHO DE TIMBRE.

Date? Long thin rect. with arms in oval and value below. Perf. 11½.

1.	2 cent., yellow	...		0 4
2.	3 ,, blue	...		
3.	4 ,, carmine	...		

CARABOBO.

DERECHO DE TIMBRE.

1900. Long thin rect, with arms in centre on thin wove paper. Perf 12 the horizontal perf. at top and bottom dividing the label into 3 portions, the middle one being about 2½ times the length of the ends.

1.	5 cent., orange	...	0 6	

GIRARDOT.

CIGARS.

1901. Small bands lettered "Distrito Girardot Derecho de timbre de cigars." Perf 13.

1.	2½c., bright green	...		0 4
2.	2½c., rose	...		0 4
3.	5c., violet-blue	...		0 6

LIBERTADOR.

1901. Small bands, badly printed on tissue paper, with violet handstamp "Departmento Libertador" in frame of stars. Perf. 11½.

			UN. s. d.	USED. s. d.
1.	5c., blue	...		0 3
2.	10c., yellow	...		0 6

MARINO.

1900. Vertical band with inscription "5 cents —D.G.—Impuesto—5—municipal—M. 2—5 cents." Perf 13.

1.	5 cents., black on greyish			2 6

Var.: "5 cents" at top in larger thinner type.

2.	5 cents, black	...		2 6

Do. The two varieties tête-bêche.

3.	5 cents, black	...		

1901 Long thin band, with inscription "Distrito Marino—Impuesto Municipal". Perf. 13½.

4.	5 cents., blue	...		0 4
5.	5 ,, blue-green			0 9
6.	5 ,, rose	...		
7.	5 ,, solferino	...		0 9
8.	5 ,, deep orange			0 6

DERECHO DE TIMBRE.

1900. Arms in oval. Name above, value and "Derecho de Timbre" below. Perf. 11½.

9.	5 cents., orange	...	0 4	0 3

Var: Tête-bêche

10.	5 cents., orange	...	1 6	

MIRANDA.

1900? Thin vertical band on tissue paper. Value above and below. Inscription "Estado Miranda" diagonally across centre. Perf.

11.	5 cents., red	...		0 6

PAZ CASTILLO.

(STATE OF MIRANDA)

CIGARRILLOS.

Date? Arms in oval. Name of district above, value and "PATENTE DE CIGARRILLOS" below. Perf. 11½.

1.	3 cents., red	...		

RICAURTE.

DERECHO DE TIMBRE.

1901. Long thin bands divided into sections by perforation. Sections to left bear the inscription "Distrito Ricaurte — Derecho de Timbre" those to right the value.* Perf. 13.

1.	5 cents., blue	...		0 6
2.	5 ,, green	...		0 6
3.	5 ,, solferino	...		0 6
4.	5 ,, salmon-pink			0 6
5.	5 ,, deep orange			0 6

1902 Long thin bands, with inscription "Distrito Ricaurte—Derecho de Timbre" and value at each end. Perf. 13.

6.	5 cents., blue-green	...		0 6
7.	5 ,, green	...		
8.	5 ,, magenta	...		0 6
9.	5 ,, solferino	...		0 6
10.	5 ,, yellow	...		0 9
11.	5 ,, deep orange			0 6
12.	5 ,, yellow-brown			0 9

SAN SEBASTIAN.

CIGARRILLOS.

1898. Inscription with value in an ornamental frame. Perf. 12

* We have not seen a complete band, so do not know how the sections are arranged nor the number of them.

	UN. s. d.	USED. s. d.
1. 5 cents., black on greyish white ...	0 9	

1899. Arms in circle. Name above and value below. Perf. 12

2. 3 cents., ultramarine	0 6	

SUCRE.

(STATE OF MIRANDA)

CIGARRILLOS.

Date ? Portrait in oval. Name above and "PATENTE DE CIGARRILLOS" below. Perf.

1. 3 cents., green ...		

VARGAS.

1901. Type, etc. as for "Libertador" above, with violet handstamp "Departmento Vargas" in frame of stars.

1. 5 cents, orange ...		0 3

ZAMORA.

DERECHO DE TIMBRE.

1901. Inscriptions and value in rectangle, on pelure paper. Roul.

1. 5 cents., black ...		0 3

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JANUARY, 1904.

CYPRUS.

REVENUE.

Queen.	UN	
2 piastres, lilac, CA. ...	0	8
4½ ,, green ,, ...	1	6
Overprinted with figure of value.		
2/6, green and red ...	5	0
King.		
1 piastre, lilac, CA. ...	0	3
1/-, green & brown, I.R.	1	9
2/-, ,, ,, ,, ,,	3	6

NEW SOUTH WALES.

STAMP DUTY.

Chalky paper, wmk. tall N.S.W.

1d., orange, perf. 12 x 11	0	2
2d., brown ,, 12	0	4
3d., grey ,, 12 x 11½	0	6

Wanted to purchase.—Colonial Revenue Stamps (used) of recent issues.

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15, Brownhill Gardens,
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GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

THE ROUSSIN STOCK
OF
UNUSED FISCALS.

No. 1 SET.—31 VARIETIES.

Brazil, Entre Rios, Uruguay, Peru, Portugal and Colonies—**2/6**

No. 2 SET.—80 VARIETIES.

Antigua, Argentine, Brazil, Buenos Ayres, Canada, Corrientes, Dominican Repub., Entre Rios, Guatemala, Hungary, Indian Native States, Japan, Monaco, Portugal and Colonies, Paraguay, Persia, Swiss Cantons, San Martin, and Tunis—**12/-**

No. 3 SET.—100 VARIETIES.

Antigua, Argentine, Bosnia, Brazil, Buenos Ayres, Canada, Corrientes, Columbia, Dominican Republic, Entre Rios, Guatemala, Hungary, Indian Native States, Japan, Monaco, Portugal, Portuguese Colonies, Paraguay, Peru, Persia, Roumania, Salvador, Swiss Cantons, Siam, San Juan, San Martin, Turkey, Tunis, and Uruguay —**21/-**

The above three sets contain a choice selection of unused varieties entirely different to each other, purchasers of the three sets would therefore have 211 different stamps.

Roussin Fiscal Stock Dept.
15, Brownhill Gardens,
CATFORD, S.E.

THE ROUSSIN STOCK
OF
USED FISCALS.

No. 4 SET.—200 VARIETIES.

Argentine, Brazil, Canada, Cape, Ceylon, Costa Rica, Chili, Entre Rios, Ecuadar, Hungary, Japan, Nova Scotia, Peru, Portugal, Roumania, Russia, Servia, Swiss Cantons, Turkey and Uruguay, used, price—**10/-**

No. 5 SET.—155 VARIETIES.

Angola, Argentine, Brazil, Buenos Ayres, Corrientes, Ceylon, Cape, Canada, Costa Rica, Chili, Dominican Republic, Entre Rios, Ecuador, Hungary, Japan, Lichenstein, Lombardy, Nicaragua, Nova Scotia, Peru, Portugal, Russia, Roumania, Swiss Cantons, Turkey and Uruguay, price—**25/-**

No. 6 SET.—170 VARIETIES.

Angola, Argentine, Berars, Brazil, Buenos Ayres, Corrientes, Ceylon, Cape, Canada, Costa Rica, Dominican Republic, French Indies, Hungary, Japan, Lichenstein, Lombardy, Nova Scotia, Peru, Portugal, Russia, Reunion, Roumania, Salvador, Swiss Cantons, Turkey, Tolima, Uruguay and Venezuela, price—**30/-**

The above three sets are entirely different from each other—purchasers of the three sets would therefore have 525 different stamps for £3 5s.

SET No. 7.—40 VARIETIES

of United States Match and Medicine Stamps—price **8/-**

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FISCALS.

MALAY FEDERATED STATES.

Surcharged *JUDICIAL* in red.

	UNUSED. s.	d.
5c., red and green on yellow ...	0	3
20c., violet and black	2	6
New type—JUDICIAL.		
10c., brown and black	0	5
50c., green and black	2	0
1$, orange-brown and black ...	4	0
2$, blue and green	8	0

ORANGE RIVER COLONY.

Revenue (King's Head)

6d., purple and green	1	0
1/-, grey and black	1	9
1/6, blue and green	2	9
2/-, violet and black	3	6

SOUTH AUSTRALIA.

DUTY (King).

1d., violet and green, rouletted ...	0	3
6d., brown and green perf. ...	1	0
1/-, rose and green ,, ...	1	9
2/-, pale green and green perf. ...	3	6
2/6, blue and green perf.	4	6

WESTERN AUSTRALIA.

I. R. wmk. C.C.

2d., on 3d., lilac	0	9
Revenue, wmk. W.A.		
1d., lilac	0	3
3d., ,, ...	0	6
6d., ,, ...	1	0
1/-, ,, ...	2	0
2/6, ,, ...	4	6

TELEGRAPHS.

INDIA.

1903. King.

1 anna green	0	2
2 ,, brown-red	0	4

NEW APPROVAL BOOKS.

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NIGER COAST

POSTAGE.

1893. Perf. 14 to 15.

	UN. s.	UN. d.	USED. s.	USED. d.
½d., vermilion	1	6		
1d., dark blue	1	0	1	0
1d., pale blue	1	0	0	9
2d., green	12	6	10	0
2½d., carmine	1	3	1	3
5d., grey-lilac			4	6
5d., lilac	5	0	4	0
1/-, black	7	6	4	6
Perf. 12½.				
2d., green			40	0
Perf. 14 x 12.				
1d., pale blue			7	6
2d., green	25	0	20	0
2½d., carmine			10	0
5d., grey-lilac			10	0
1/-, black			15	0
Perf. 14 x 12½.				
1d., pale blue	7	6	6	0
2d., green	25	0	20	0
2½d., carmine	12	6	10	0
1/-, black	20	0		
1894. No wmk. Perf. 14 to 15.				
½d., green	0	2	0	2
1d., vermilion	0	9	0	4
2d., lake	1	6	2	0
2½d., blue	3	0	1	6
2½d., pale blue	2	6	1	6
5d., purple	1	3	0	9
5d., deep lilac	1	0	0	9
1/-, black	2	3	1	9
Perf. 12½.				
2d., lake	20	0		
2½d., blue	20	0		
Perf. 14 x 12.				
½d., green	6	0	4	0
1/-, black	10	0	5	0
Perf. 14 x 12½.				
½d., green	6	0	4	0
1/-, black	7	6	4	6
Grey paper. Perf. 14.				
½d., green	0	6	0	4
1d., vermilion	1	6	1	0
2d., lake	4	0	3	0
2½d., blue			2	6
5d., lilac	7	6	4	0
1898. Wmk. CA. Perf. 14 x 12½				
½d., green			7	6
2½d., blue	10	0		

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1860-62.	UN. s.	UN. d.	USED. s.	USED. d.
4d., marone (in colour of the 3d), said to be only two copies known (see London Society's *Oceania*) ...	£30			

COOK ISLANDS.

1d., black, perf 12½ ...	0	4		
1½d., mauve ,, ...	0	9	1	6
2½d., blue ,, ...	1	0	2	0
10d., carmine ,, ...	4	6	5	0
1893-99.				
1d., brown, perf, 12 x 11½ ...	1	0	1	0
1d., blue ,, ...	0	9	1	0
1½d., mauve ,, ...	0	8	0	9
2½d., rose ,, ...	2	0	2	0
2½d., rose-carmine ,, ...	2	6	2	6
5d., olive-black ,, ...	0	9	1	0
10d., green ,, ...	7	6	7	6
1898.				
1d., yellow-brown, perf 11 ...	0	9	1	6
1d., blue ,, ...	0	3	0	6
1½d., violet ,, ...	0	3	0	4
1½d., deep mauve ,, ...	0	3		
2½d., pale rose ,, ...	0	9	1	0
2½d., deep rose ,, ...	0	5		
5d., olive-black ,, ...	0	8	1	0
10d., green ,, ...	1	3	1	6
Postage and Revenue.				
½d., blue	0	3	0	4
2d., brown	0	4	0	6
2d., chocolate	0	4	0	6
6d., purple	0	9	1	0
1/-, carmine	1	6	2	0
September, 1901.				
6d., bright mauve ...	1	6	2	0
1/-, lake	2	6	3	0
1899.				
½d. on 1d., blue	3	0	5	0
1901.				
1d., brown, Crown overprint	10	0	15	0

GREAT BRITAIN.

1d., black, worn plate, cat. 4/6	1	6
1d., red-brown, perf. 14, Small Crown, Die I., cat. 5/- ...	0	6
Ditto, ditto, Die II., cat. 2/6	0	6
1/-, green, oct., fine copies, cat. 5/-	2	6
6d., purple, ditto, cat. 4/6 ...	2	6
5/-, rose, wmk. Cross, Plate 1, cat. 7/6	3	6
Ditto, ditto, Plate 2, cat. 7/6	2	6
2/6, lilac, *blue paper*, cat. 25/-	10	0
3d., brown (error), ORANGE paper, cat. 10/- ...	5	0

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* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

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Subscription 2/6 per annum, post free (January to December).

Vol. V. No. 2. **PRICE THREEPENCE.** **FEBRUARY, 1904.**

FEBRUARY, 1904.

SALVADOR.

MUNICIPAL REVENUES.

1898.

		USED.
1 cent., grey	...	0 3
1899.		
5c., brown	...	0 3
10c., orange	...	0 4
25c., violet	...	0 6
Sur. 1903 on 1899 issue		
10c., red	...	0 6
25c., grey	...	0 9

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No. 1 SET.—31 VARIETIES.

Brazil, Entre Rios, Uruguay, Peru, Portugal and Colonies—**2/6**

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No. 3 SET.—100 VARIETIES.

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23 varieties of **Telegraph Stamps** of Argentine, Ceylon, Colombia, Dominica, Ecuador, Hungary Nicaragua, Peru, Roumania, and Switzerland, price—**6/-**

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FISCALS.

UNUSED.

CEYLON.

Judicial, 1904 (King).

	s.	d.
5c., lilac and red	0	3

MALAY FEDERATED STATES.

Surcharged *JUDICIAL* in red.

	s.	d.
5c., red and green on yellow ...	0	3
20c., violet and black	2	6

New type—JUDICIAL.

	s.	d.
10c., brown and black	0	5
50c., green and black	2	0
1$, orange-brown and black ...	4	0
2$, blue and green	8	0

ORANGE RIVER COLONY.

Revenue (King's Head)

	s.	d.
6d., purple and green	1	0
1/-, grey and black	1	9
1/6, blue and green	2	9
2/-, violet and black	3	6

SOUTH AUSTRALIA.

DUTY (King).

	s.	d.
1d., violet and green, rouletted ...	0	3
6d., brown and green perf. ...	1	0
1/-, rose and green ,, ...	1	9
2/-, pale green and green perf. ...	3	6
2/6, blue and green perf.	4	6

SPAIN.

MADRID.

Notarial 1887.

	s.	d.
3 pesetas, black, serie 3a, used ...	2	6

WESTERN AUSTRALIA.

I. R. wmk. C.C.

	s.	d.
2d., on 3d., lilac	0	9

Revenue, wmk. W.A.

	s.	d.
1d., lilac	0	3
3d., ,, ...	0	6
6d., ,, ...	1	0
1/-, ,, ...	2	0
2/6, ,, ...	4	6

TELEGRAPHS.

INDIA.

1903. King.

	s.	d.
1 anna green	0	2
2 ,, brown-red	0	4

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ENTIRE UNCUT SHEET OF 12 NEWSBANDS, ½d. green on white, the size 5 by 10 ins.), probably unique 63/-
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* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

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Vol. V. No. 3. **PRICE THREEPENCE.** **MARCH, 1904.**

MARCH, 1904.

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	USED
1d., on ½d., green, Cape, type 1	7 6
1d., on ½d., green, Cape, type 2	17 6
3d., on 1d., carmine, Cape	10 0
1/-, on 4d., pale green, Cape	22 6
1d., on ½d., verm., Bech. Protect.	7 6
3d., on 1d., lilac, Bech. Protect.	14 0

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No. 2 SET.—80 VARIETIES.

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Surcharged *JUDICIAL* in red.

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20c., violet and black	2	6

New type—JUDICIAL.

10c., brown and black	0	5
50c., green and black	2	0
1$, orange-brown and black ...	4	0
2$, blue and green	8	0

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6d., purple and green	1	0
1/-, grey and black	1	9
1/6, blue and green	2	9
2/-, violet and black	3	6

SOUTH AUSTRALIA.

DUTY (King).

1d., violet and green, rouletted ...	0	3
6d., brown and green perf. ...	1	0
1/-, rose and green ,, ...	1	9
2/-, pale green and green perf. ...	3	6
2/6, blue and green perf.	4	6

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Notarial 1887.

3 pesetas, black, serie 3a, used ...	2	6

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1d., ochre, sur. I.R. in green, C.C., p. 14 (1 bar)	0	9
1d., on 3d., lilac, C.C., p. 14 ...	0	3
2d., ,, ,, ,, ,, ...	0	2
3d., ,, ,, ,, ,, ...	0	6
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1/-, ,, ,, ,, ,, ...	0	6
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Edited by L. W. FULCHER, B.Sc.

* * * * *

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25 " " " ...	0	8
37½ " " " ...	1	0
50, 62½, 75, 87½c., 1f., 1f. 12c., 1f. 25c., ditto set of 7	15	0

CORDOBA.

USED.

1 peso, red brown	0	6
5c., on 4c., blue, red sur. ...	0	4
10c., " " " "	0	3
10c., " " " violet "	0	4
10c., " 2c., green " "	0	6
10c., " " " red "	0	6
2c., green	1	0

1903 (Guia).

10 centavos, pink (Control) ...	0	3

INDIA.

Small Cause Court, Calcutta.

¼ anna, on 1 rupee, violet ...	0	3
½ " on 1 anna, lilac	0	3
1 anna, lilac	0	4

LA RIOJA.

1903. Sellos.

5 centavos, pink	0	3

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UNUSED.

1d., violet and green, rouletted ...	0	3
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1/-, rose and green " ...	1	9
2/-, pale green and green perf. ...	3	6
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6d., " " " " ...	0	4
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COMPANIES REGISTRATION.

1867. Wmk. Ship.

	USED.
1/-, violet, perf. 12½	5 0
6d., ,, ,, 15 x 15½	4 0
1/-, ,, ,, ,, ...	1 0
5/-, ,, ,, ,, ...	2 6
20/-, ,, ,, ,, ...	10 0
1/-, mauve ,, ,, ...	1 0

CHANCERY FEE FUND.

1852.

4d., red-dice pattern paper, imperf. ...	20 0
8d., ,, ,, ,, ,, ...	20 0
1/4, ,, ,, ,, ,, ...	25 0

(Provl. issue only in use 3 months).

FOREIGN BILLS.

1879-80. Wmk. V.R.

9d., lilac, perf. 12½	15 0
5/-, green, ,, ,, ...	5 0
10/-, ,, ,, ,, ...	5 0
£1, violet ,, ,, ...	10 0
£1, red-violet, perf. 12½	10 0

INDIA.

1903-4. Provl. Special Papers.

	USED.
2 annas, on 40 rupees, blue ...	7 6
12 ,, ,, 20 ,, bistre ...	2 0
1 rupee, on 50 ,, grey ...	4 0
3 ,, ,, 40 ,, blue ...	5 0
1904. Special adhesive (King).	
2 annas, green	0 1
1 rupee, lilac	0 3
5 ,, ,, ...	0 6

WANTED TO PURCHASE.

Colonial Revenue Stamps (used) of recent issues.

POSTAGE.

GREAT BRITAIN.

ENVELOPE STAMPS.

1841. Dickinson paper (silk threads).

	CUT SQUARE. UN.	USED.
1d., pink	3 0	0 3
2d., blue	3 0	15 0
1860-1890. White paper. Dated dies.		
1d., pink	0 6	0 2
1½d., ,, ...	1 0	
1½d., brown (type 1) ...	1 6	1 0
1½d., ,, (type 2. no outer line)	1 0	1 0
1½d., yellow (,, ,, ,,)	0 9	0 9
2d., blue	0 6	0 6
2d., lake	1 0	0 9
2½d., marone	1 0	1 0
2½d., blue	2 6	2 6
3d., rose	2 0	1 6
4d., red	1 0	1 6
6d., violet	3 0	3 0
1/-, green	3 0	3 0
Blue paper. Dated dies.		
1d., pink	0 6	0 4
1½d., ,, ...	1 0	
1½d., brown, type I ...	1 0	1 6
1½d., yellow, type II ...	1 0	
2d., blue	1 0	1 0
2d., lake	1 6	
2½d., marone	0 9	1 0
2½d., blue		4 0
3d., rose	2 0	2 0
4d., vermilion	1 6	
6d., violet	4 0	4 0
1/-, green	4 0	4 0
On various coloured papers—dated dies (buff, lilac, pink, green, &c.)		
1d., pink	1 6	1 6
1½d., brown, type I ...	4 0	4 0
1½d., brown, type II ...		2 0
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2d., blue	2 0	2 0
2d., lake	2 6	2 6
2½d., marone		2 6
2½d., blue		5 0
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FISCALS.

CEYLON.

Stamp Duty 1904 (King).

	UN.	USED.
5c., lilac and red ...	0 2	
10c., lilac and blue ...	0 4	
15c., lilac and black ...	0 6	
25c., lilac and black ...	0 9	0 2
50c., lilac and green ...	1 6	
1 rupee, green and green ...	2 9	
2 rupee, green and orange ...	5 6	

Judicial 1904 (King).

5c., lilac and red ...	0 3	
10c., lilac and blue ...	0 6	
15c., lilac and black ...	0 9	
25c., lilac and black ...	1 0	
50c., lilac and green ...	2 0	
1 rupee, green and green ...	3 6	
2 rupee, green and orange ...	6 6	

MONTENEGRO.

1881.

1 nov. red, perf. 10½ ...	0	1
2 ,, ,, ,, ,, ...	0	2
3 ,, ,, ,, ,, ...	0	2
4 ,, ,, ,, ,, ...	0	2
5 ,, ,, ,, ,, ...	0	2
2 ,, ,, ,, 12 ...	0	3
5 ,, ,, ,, ,, ...	0	4
10 nov. violet, perf. 12 ...	0	4
20 ,, ,, ,, ,, ...	0	6
30 ,, ,, ,, ,, ...	0	9
1k., blue, ,, ,, ...	2	6
5 nov. red, perf. 13 ...	0	6
40 ,, violet, ,, ,, ...	1	0
50 ,, ,, ,, ,, ...	1	3
5 ,, red, ,, 10½ x 11½ ...	0	6

1902. Currency changed to heller and krone.

1 heller, lilac-rose and brown	0	1
2 ,, red-brown ,, ,, ...	0	1
3 ,, red and brown ...	0	2
4 ,, lilac-rose and brown	0	2
5 ,, brown and brown ...	0	3
10 ,, blue and brown ...	0	4
20 ,, dark-blue and brown	0	6
30 ,, grey and brown ...	0	7
40 ,, ultramarine and brown	0	8
50 ,, pale blue and brown	0	9
1krone, emerald-green and brown	1	6
2 kronen, green and brown ...	3	0
3 ,, yellow-green and brown	4	6
4 kronen, grey-blue and brown	6	0

QUEENSLAND.

Stamp Duty (King).

1d., violet, 12½ x 13 ...	0	2
2d., red (type 2) perf. 13 ...	0	4
3d., green, perf. 12½ ...	0	5
6d., lilac-rose, perf. 12 ...	0	10
1/-, blue, perf. 13 ...	1	8

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Handy Pocket Albums for Reconstructed Sheets of English Stamps, (published by Hadlow and Morley) 3d. each, 2/6 per dozen.	

JAPAN FISCALS.

Almanacks.

1878.

	UN.	USED.
No value, blue. Perf 9½-10	0 6	0 3

Bills of Exchange and Receipts.

1873. Native wove paper.

1 sen, grey, rouletted ...		0 6
1 ,, dark grey, rouletted	0 9	0 3
5 ,, yellow-brown ,, ...		0 3
5 ,, orange-bistre ,, ...		0 2
5 ,, brown ,, ...		0 4
10 ,, carmine ,, ...		0 2
10 ,, rose ,, ...		0 2
25 ,, yellow ,, ...		4 0
50 ,, green ,, ...		10 0
1 yen, dark blue ,, ...		5 0
1 ,, pale blue ,, ...		7 6

Native laid paper, rouletted.

1 sen, pale grey ...	1 0	0 3
1 ,, dark grey ...	0 4	0 1
5 ,, yellow-brown ...	1 0	0 2
5 ,, orange-bistre ...	1 0	0 3
5 ,, brown	0 9	0 2
10 ,, carmine		0 2
10 ,, rose	1 6	0 3
25 ,, yellow	4 0	0 6
50 ,, green		1 6
1 yen, dark blue ...		2 6
1 ,, pale blue ...		0 9
25 sen, yellow, error—sun omitted from right hand banner	—	25 0

August 1873.

Native laid paper, rouletted.

10 sen, blue		1 0
25 ,, yellow		0 2
50 ,, orange		0 6
1 yen, dark blue ...		0 6
1 ,, pale blue ...		0 3

European wove paper, rouletted.

5 yen, violet		25 0
20 ,, ,, ...		30 0

1875. Native laid paper.

1 sen, grey, perf. 11 ...		0 2
5 ,, brown ,, ...		1 0
50 ,, orange ,, ...		1 0
1 sen, grey, perf. 12½ ...		0 6
5 ,, brown ,, ...		0 2
25 ,, yellow ,, ...		1 0
50 ,, orange ,, ...		0 9
10 sen, blue, perf. 12½x11 ...		2 6
25 ,, yellow ,, ,, ...		0 9
1 sen, grey, perf. 13x11½ ...		1 0
5 ,, brown ,, ...		1 6
25 ,, yellow ,, ...		0 4
50 ,, orange ,, ...		0 6

1876. European Wove Paper.

	UN.	USED.
1 sen, grey, perf. 8½ ...		0 2
5 ,, brown, ,, ,, ...		0 3
10 ,, blue ,, ,, ...		0 2
1 sen, grey, perf. 9½ ...		0 2
5 ,, brown		0 2
10 ,, blue		0 2
10 ,, dark blue		0 3
10 ,, grey-blue		0 6
25 ,, yellow		1 6
50 ,, dark orange ...		0 2
50 ,, yellow-orange ...		0 2
1 yen, carmine		0 3
1 ,, rose		0 3
1 sen, grey, perf. 12½ ...		0 6
10 ,, dark blue perf. 12½ ...		5 0
50 ,, orange, perf. 12½ ...		0 9
1 yen, rose ,, ...		0 3
5 ,, violet (thick paper) ...		1 6
5 ,, ,, (thin paper) ...		2 6
20 ,, red-violet (thick paper)		7 6
20 ,, ,, (thin paper)		7 6
5 sen, brown, perf. 12½ x 10		1 6
1 yen, rose ,, ...		2 6
5 yen, violet, perf. 12½ x 11½		2 6
5 ,, ,, ,, 13 x 11½ ...		2 6

1885-86 (new designs).

5 rin, red-brown, perf. 8½—10		0 1
5 ,, chocolate	0 2	0 1
1 sen, orange	0 2	0 1
1 ,, orange-yellow ...		0 1
2 ,, dark bronze-green ...		0 1
2 ,, pale bronze-green ...	0 4	0 1
5 ,, green		0 1
10 ,, purple		0 2
25 ,, dull blue		0 2
25 ,, pale blue		0 2
50 ,, slate		0 4
1 yen, carmine		0 6
5 rin, chocolate, perf. 13 ...		0 1
1 sen, orange ,, ...		0 1

Justice (Police Courts).

1884. Perf. 9.

3 sen, grey	0 4	0 4
5 ,, black	0 6	0 4
10 ,, red-brown ...	0 9	0 1
50 ,, yellow-brown ...		0 4
1 yen, yellow		0 9
5 ,, blue		1 0
5 ,, pale blue		1 6
10 ,, orange		1 6
15 ,, green		5 0
20 ,, violet-brown ...		10 0
3 sen, grey, perf. 12½ x 9 ...		2 6
5 ,, black, ,, ,, ...		3 0
5 yen, blue, ,, ,, ...		2 6
20 ,, red-violet, perf. 12½ x 9		7 6

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15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY SUFFOLK.

MORLEY'S Philatelic Journal.

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Edited by L. W. FULCHER, B.Sc.

* * * * *

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Subscription 2/6 per annum, post free (January to December).

Vol. V. No. 6. **PRICE THREEPENCE.** **JUNE, 1904.**

JUNE, 1904.

BRITISH CENTRAL AFRICA.

POSTAGE.	C.C.	USED.
£10, yellow and black	50	0

GREAT BRITAIN.

ARMY OFFICIAL.	VERY FINE	USED.
Queen.		
½d., vermilion ...	0	2
1d., lilac	0	1
2½d., purple on blue ...	0	6
½d., verm., error OFFICIAI	6	0
1d., lilac ,, ,, ...	4	0
½d, blue-green ...	0	2
6d., purple on rose ...	2	0
King.		
½d., green	0	2
1d., scarlet	0	1
6d., purple	1	0

TASMANIA.

REVENUE 1904.	UNUSED.
1d., blue	0 2

WALTER MORLEY,
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CATFORD, S.E.

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Mr. G. W. PEPPER, 220, EAST 57th STREET, NEW YORK.

FISCALS.

CEYLON.

Stamp Duty 1904 (King).

	UN.	USED.
5c., lilac and red ...	0 2	
10c., lilac and blue ...	0 4	
15c., lilac and black ...	0 6	
25c., lilac and black ...	0 9	0 2
50c., lilac and green ...	1 6	
1 rupee, green and green ...	2 9	
2 rupee, green and orange ...	5 6	

Judicial 1904 (King).

5c., lilac and red ...	0	3
10c., lilac and blue ...	0	6
15c., lilac and black ...	0	9
25c., lilac and black ...	1	0
50c., lilac and green ...	2	0
1 rupee, green and green ...	3	6
2 rupee, green and orange ...	6	6

MONTENEGRO.

1881.

1 nov. red, perf. 10½ ...	0	1
2 ,, ,, ,, ,, ...	0	2
3 ,, ,, ,, ,, ...	0	2
4 ,, ,, ,, ,, ...	0	2
5 ,, ,, ,, ,, ...	0	2
2 ,, ,, ,, 12 ...	0	3
5 ,, ,, ,, ,, ...	0	4
10 nov. violet, perf. 12 ...	0	4
20 ,, ,, ,, ,, ...	0	6
30 ,, ,, ,, ,, ...	0	9
1k., blue, ,, ,, ...	2	6
5 nov. red, perf. 13 ...	0	6
40 ,, violet, ,, ,, ...	1	0
50 ,, ,, ,, ,, ...	1	3
5 ,, red, ,, 10½ x 11½ ...	0	6

1902. Currency changed to heller and krone.

1 heller, lilac-rose and brown	0	1
2 ,, red-brown ,, ,, ...	0	1
3 ,, red and brown ...	0	2
4 ,, lilac-rose and brown	0	2
5 ,, brown and brown ...	0	3
10 ,, blue and brown ...	0	4
20 ,, dark-blue and brown	0	6
30 ,, grey and brown ...	0	7
40 ,, ultramarine and brown	0	8
50 ,, pale blue and brown	0	9
1krone, emerald-green and brown	1	6
2 kronen, green and brown ...	3	0
3 ,, yellow-green and brown	4	6
4 kronen, grey-blue and brown	6	0

QUEENSLAND.

Stamp Duty (King).

1d., violet, 12½ x 13 ...	0	2
2d., red (type 2) perf. 13 ...	0	4
3d., green, perf. 12½ ...	0	5
6d., lilac-rose, perf. 12 ...	0	10
1/-, blue, perf 13 ...	1	8

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1878.

	UN.	USED.
No value, blue. Perf 9½-10	0 6	0 3

Bills of Exchange and Receipts.

1873. Native wove paper.

1 sen, grey, rouletted ...		0 6
1 ,, dark grey, rouletted	0 9	0 3
5 ,, yellow-brown ,, ...		0 3
5 ,, orange-bistre ,, ...		0 2
5 ,, brown ,, ...		0 4
10 ,, carmine ,, ...		0 2
10 ,, rose ,, ...		0 2
25 ,, yellow ,, ...		4 0
50 ,, green ,, ...		10 0
1 yen, dark blue ,, ...		5 0
1 ,, pale blue ,, ...		7 6

Native laid paper, rouletted.

1 sen, pale grey ...	1 0	0 3
1 ,, dark grey ...	0 4	0 1
5 ,, yellow-brown ...	1 0	0 2
5 ,, orange-bistre ...	1 0	0 3
5 ,, brown	0 9	0 2
10 ,, carmine		0 2
10 ,, rose	1 6	0 3
25 ,, yellow	4 0	0 6
50 ,, green		1 6
1 yen, dark blue ...		2 6
1 ,, pale blue ...		0 9
25 sen, yellow, error—sun omitted from right hand banner		25 0

August 1873.

Native laid paper, rouletted.

10 sen, blue		1 0
25 ,, yellow		0 2
50 ,, orange		0 6
1 yen, dark blue ...		0 6
1 ,, pale blue ...		0 3

European wove paper, rouletted.

5 yen, violet		25 0
20 ,, ,, ...		30 0

1875. Native laid paper.

1 sen, grey, perf. 11 ...		0 2
5 ,, brown ,, ...		1 0
50 ,, orange ,, ...		1 0
1 sen, grey, perf. 12½ ...		0 6
5 ,, brown ,, ...		0 2
25 ,, yellow ,, ...		1 0
50 ,, orange ,, ...		0 9
10 sen, blue, perf. 12½x11 ...		2 6
25 ,, yellow ,, ,, ...		0 9
1 sen, grey, perf. 13x11½ ...		1 0
5 ,, brown ,, ...		1 6
25 ,, yellow ,, ...		0 4
50 ,, orange ,, ...		0 6

1876. European Wove Paper.

	UN.	USED.
1 sen, grey, perf. 8½ ...		0 2
5 ,, brown, ,, ,, ...		0 3
10 ,, blue ,, ,, ...		0 2
1 sen, grey, perf. 9½ ...		0 2
5 ,, brown		0 2
10 ,, blue		0 2
10 ,, dark blue		0 3
10 ,, grey-blue		0 6
25 ,, yellow		1 6
50 ,, dark orange ...		0 2
50 ,, yellow-orange ...		0 2
1 yen, carmine		0 3
1 ,, rose		0 3
1 sen, grey, perf. 12½ ...		0 6
10 ,, dark blue perf. 12½ ...		5 0
50 ,, orange, perf. 12½ ...		0 9
1 yen, rose ,, ...		0 3
5 ,, violet (thick paper) ...		1 6
5 ,, ,, (thin paper) ...		2 6
20 ,, red-violet (thick paper)		7 6
20 ,, ,, (thin paper)		7 6
5 sen, brown, perf. 12½ x 10		1 6
1 yen, rose ,, ...		2 6
5 yen, violet, perf. 12½ x 11½		2 6
5 ,, ,, ,, 13 x 11½ ...		2 0

1885-86 (new designs).

5 rin, red-brown, perf. 8½—10		0 1
5 ,, chocolate	0 2	0 1
1 sen, orange	0 2	0 1
1 ,, orange-yellow ...		0 1
2 ,, dark bronze-green ...		0 1
2 ,, pale bronze-green ...	0 4	0 1
5 ,, green		0 1
10 ,, purple		0 2
25 ,, dull blue		0 2
25 ,, pale blue		0 2
50 ,, slate		0 4
1 yen, carmine		0 6
5 rin, chocolate, perf. 13 ...		0 1
1 sen, orange ,, ...		0 1

Justice (Police Courts).

1884. Perf. 9.

3 sen, grey	0 4	0 4
5 ,, black	0 6	0 4
10 ,, red-brown ...	0 9	0 1
50 ,, yellow-brown ...		0 4
1 yen, yellow		0 9
5 ,, blue		1 0
5 ,, pale blue		1 6
10 ,, orange		1 6
15 ,, green		5 0
20 ,, violet-brown ...		10 0
3 sen, grey, perf. 12½ x 9 ...		2 6
5 ,, black, ,, ,, ...		3 0
5 yen, blue, ,, ,, ...		2 6
20 ,, red-violet, perf. 12½ x 9		7 6

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Edited by L. W. FULCHER, B.Sc.

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1876. Hard surfaced paper.

1d., bright red, imperf. unused 15/-
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6d., bright blue, ,, £10 os.

1876. Coarse soft paper.

1d., red, imperf. ... £1 10s.
6d., dark blue ... £2 5s.
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COCOON GUARANTEE.

	UN. s.	UN. d.	USED. s.	USED. d.
No value, green, perf. 12½ ...			4	0

MEDICINES.

1883. Imperf.

1 rin, pale grey ...	...	0	3	0	4
1 ,, dark grey	...	0	3	0	4
2 ,, blue ...	...	0	4	0	4
2 ,, pale blue	...	0	4		
3 ,, yellow ...	...	0	6	0	6
5 ,, brown ...	...	0	4	0	6
5 ,, pale brown	...	0	4	0	6
1 sen, red-brown	...	0	3	0	3
1 ,, chocolate	...			0	9
2 ,, dark green	...			0	4
2 ,, yellow green	...			0	6
3 ,, blue ...	...	0	6	0	9
5 ,, violet ...	...	1	0	1	0
10 ,, carmine ...	...			7	6

Perf. 10.

5 rin, pale brown	...			0	6
1 sen, red-brown	...			0	6
2 ,, yellow-green	...			1	0
3 ,, blue ...	...	1	0	1	0
4 ,, orange ...	...	1	0	1	6
5 ,, violet ...	...	1	6	2	6
10 ,, carmine ...	...	2	6	2	6

Perf. 11.

3 rin, yellow ...	...		0	9
2 sen, green ...	...	0	4	

Perf. 12.

1 rin, pale grey ...	...		0	1
1 ,, dark grey ...	...		0	2
2 ,, blue ...	...		0	1
2 ,, pale blue ...	...		0	1
3 ,, yellow ...	...		0	2
5 ,, pale brown	...		0	1
5 ,, orange brown	...		0	1
1 sen, red-brown	...		0	1
1 ,, chocolate ...	...		0	1
2 ,, green ...	...	0	4	

TOBACCO.

1876. Rouletted.

1 sen, red-brown	...	7	6

Pin Perf.

5 rin, grey-blue ...	...	2	6
1 sen, red-brown	...	2	6

Perf. 10 x 11.

5 rin, sage-green	...	1	0

1888. New type, *imperf.*

2 rin, black ...	...			0	2
3 ,, red-brown	...	0	3	0	2
4 ,, yellow ...	...	0	3	0	2
6 ,, dark brown	...	0	4	0	2
8 ,, green ...	...	0	9	0	6
9 ,, pale blue ...	...			10	0

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JAPAN FISCALS—Tobacco *continued.*

1888. New type, *Imperf.*

1 sen, blue	0 3	0 2
1 ,, 2 rin, brown ...	0 4	0 3
1 ,, 6 ,, carmine ...	0 6	0 3
1 ,, 8 ,, purple ...	0 9	0 6
2 ,, orange	0 6	0 2
2 ,, 4 rin, dark green ...	0 9	
3 ,, dark blue	0 6	0 3
3 ,, 2 rin, grey ...	1 6	1 6
4 ,, bronze-green ...	1 0	0 6
4 ,, 8 rin, violet-brown ...	2 6	2 6
6 ,, violet	1 6	1 0
8 ,, vermilion	2 6	2 6

Perf. 9.

2 rin, black		0 2
3 ,, red-brown		0 2
4 ,, yellow	0 4	0 2
6 ,, dark brown ...		0 3
1 sen, blue		0 2
1 sen 2 rin brown ...		0 4
2 sen orange		0 3
3 ,, blue		0 4
4 ,, green		0 6

Perf. 13½.

2 rin, black	0 3	0 2
3 ,, red-brown ...	0 6	0 3
4 ,, yellow		0 3
6 ,, dark brown ...		0 6
1 sen, blue		0 4
1 sen, 2 rin brown ...		0 9
2 sen, orange		0 9

TASMANIA.

REVENUES.

1904 New type.

1d., blue	0	2
2d., brown	0	4

CANADA.

Dawson City Mining Court Law Stamps.

	UNUSED.	
25c., vermilion	2	0
50c., ,, ...	4	0
1$, ,, ...	7	6
2$, ,, ...	15	0
3$, ,, ...	22	6

VICTORIA.

BEER DUTY.

4d., blue, 1 doz. bottled (Malt and Hops Ex)	0	9
1/-, violet, 3 doz. bottled (Malt and Hops Ex)	2	6
6d., black on rose, 1 doz. bottled ...	1	6
1/6, ,, ,, blue 3 ,, ,, ...	4	6
3d., black on brown, (Sugar or material etc.)	5	0
3d., black on red, (Sugar or material etc.)	0	6
10d., green, (Malt and Hops exclusively)	2	6

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USED OFFICIAL STAMPS.

ADMIRALTY OFFICIAL.

1903. Type 1.

½d., green	0	6
1d., scarlet	0	2
1½d., lilac and green	3	0
2d., green and red	2	0
2½d., ultramarine	5	0
3d., brown on yellow	4	0

Type 2.

½d., green	0	6
1d., scarlet	0	4
3d., brown on yellow	7	6

ARMY OFFICIAL.

1896.

½d., vermilion	0	2
1d., lilac	0	1
2½d., purple on blue	0	6
½d., vermilion ; error "OFFICIAI" ...	6	0
1d., lilac ,, ,, ...	4	0
½d., vermilion ; short-foot "L" ...	6	0
1d., lilac ,, ,, ...	4	0

1900.

½d., green	0	2
6d., purple on red	2	0

1902.

½d., green	0	2
1d., scarlet	0	1
6d., purple	1	6

BOARD OF EDUCATION.

1902.

5d., purple and blue (Queen) ...	25	0
½d., green (King)	1	0
1d., scarlet ,, ...	0	9
2½d., ultramarine (King)	10	0

GOVERNMENT PARCELS.

1883-86.

1½d., lilac	4	0
6d., green	10	0
9d., ,, ...	7	6
1/-, salmon (pl. 13)	6	0
1/- ,, (,, 14)	15	0

1888-90.

1½d., purple and green	0	3
6d., purple on red	0	4
9d., purple and blue	0	6
1/-, green	1	3

1891-1901.

1d., lilac	0	3
2d., green and red	0	6
4½d., green and scarlet	2	6
1/-, green and red	6	0

1902.

1d., scarlet	0	6
2d., green and red	0	9
6d., purple	1	6
9d., purple and blue	3	0
1/-, green and red	7	6

I.R. OFFICIAL.

1882.

½d., dark green	0	6
½d., pale green	0	4
1d., lilac (thin type)	0	3
1d., ,, (thick ,,)	0	1
6d., grey	0	9

1885.

½d., slate	0	3
2½d., lilac	10	6
1/-, green ... from 30/- to 100	0	

1888.

½d., vermilion (thin type) ...	0	3
½d., ,, (thick ,,) ...	0	2
1/-, green (thin type)	3	0
1/- ,, (thick ,,)	2	0

1892.

2½d., purple on blue (thin type) ...	1	0
2½d., ,, ,, (thick ,,) ...	0	6

1901.

½d., blue-green	0	6
6d., purple on red	2	6
1/-, green and scarlet	25	0

1902.

½d., green	0	4
1d., scarlet	0	1
2½d., ultramarine	7	6
1/-, green and red	15	0

O.W. OFFICIAL.

1896.

½d., vermilion	4	0
1d., lilac	1	6

1902.

½d., green	25	0

1903.

½d., green	2	6
1d., scarlet	1	6
2d., green and scarlet	5	0
2½d., blue	10	0

R.H. OFFICIAL.

1902.

½d., green	15	0
1d., scarlet	7	6

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* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. V. No. 8. **PRICE THREEPENCE.** **AUGUST, 1904.**

AUGUST, 1904.

INDIA.

AKALKOT STATE.

Court Fee (value in red).

	Unused.	
4 annas, green, perf. 11½ (AKALKAT) ...	1	0
6 annas, brown, perf. 11½ (AKALKAT) ...	1	6
1 anna, violet, perf. 12½, (AKALKOT) ...	0	3
2 annas, green, perf. 12½, (AKALKOT) ...	0	5
3 annas, brown, perf. 12½, (AKALKOT) ...	0	6
8 annas, lilac, perf. 12½, (AKALKOT) ...	1	0
Receipt.		
1anna, brown	0	3

Wanted to purchase—GREAT BRITAIN—King's Head Officials, USED.

WALTER MORLEY,
15, Brownhill Gardens,
CATFORD, S.E.

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Wholesale Prices to Dealers and the Trade.

List supplied to intending Purchasers on application.

JAPAN FISCALS.

COCOON GUARANTEE.

	UN. s. d.	USED. s. d.
No value, green, perf. 12½ ...		4 0

MEDICINES.

1883. Imperf.

1 rin, pale grey	0 3	0 4
1 ,, dark grey ...	0 3	0 4
2 ,, blue	0 4	0 4
2 ,, pale blue ...	0 4	
3 ,, yellow	0 6	0 6
5 ,, brown	0 4	0 6
5 ,, pale brown ...	0 4	0 6
1 sen, red-brown ...	0 3	0 3
1 ,, chocolate ...		0 9
2 ,, dark green ...		0 4
2 ,, yellow green ...		0 6
3 ,, blue	0 6	0 9
5 ,, violet	1 0	1 0
10 ,, carmine		7 6

Perf. 10.

5 rin, pale brown ...		0 6
1 sen, red-brown ...		0 6
2 ,, yellow-green ...		1 0
3 ,, blue	1 0	1 0
4 ,, orange	1 0	1 6
5 ,, violet	1 6	2 6
10 ,, carmine	2 6	2 6

Perf. 11.

3 rin, yellow		0 9
2 sen, green	0 4	

Perf. 12.

1 rin, pale grey		0 1
1 ,, dark grey		0 2
2 ,, blue		0 1
2 ,, pale blue		0 1
3 ,, yellow		0 2
5 ,, pale brown ...		0 1
5 ,, orange brown ...		0 1
1 sen, red-brown ...		0 1
1 ,, chocolate		0 1
2 ,, green	0 4	

TOBACCO.

1876. Rouletted.

1 sen, red-brown ...	7 6

Pin Perf.

5 rin, grey-blue	2 6
1 sen, red-brown ...	2 6

Perf. 10 x 11.

5 rin, sage-green ...	1 0

1888. New type, *imperf.*

2 rin, black		0 2
3 ,, red-brown ...	0 3	0 2
4 ,, yellow	0 3	0 2
6 ,, dark brown ...	0 4	0 2
8 ,, green	0 9	0 6
9 ,, pale blue		10 0

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Mr. G. W. PEPPER, 220, EAST 57th STREET, NEW YORK.

JAPAN FISCALS—Tobacco *continued.*

1888. New type, *Imperf.*

1 sen, blue	0 3	0 2
1 ,, 2 rin, brown ...	0 4	0 3
1 ,, 6 ,, carmine ...	0 6	0 3
1 ,, 8 ,, purple ...	0 9	0 6
2 ,, orange	0 6	0 2
2 ,, 4 rin, dark green ...	0 9	
3 ,, dark blue	0 6	0 3
3 ,, 2 rin, grey ...	1 6	1 6
4 ,, bronze-green ...	1 0	0 6
4 ,, 8 rin, violet-brown ...	2 6	2 6
6 ,, violet	1 6	1 0
8 ,, vermilion	2 6	2 6

Perf. 9.

2 rin, black		0 2
3 ,, red-brown		0 2
4 ,, yellow	0 4	0 2
6 ,, dark brown ...		0 3
1 sen, blue		0 2
1 sen 2 rin brown ...		0 4
2 sen orange		0 3
3 ,, blue		0 4
4 ,, green		0 6

Perf. 13½.

2 rin, black	0 3	0 2
3 ,, red-brown ...	0 6	0 3
4 ,, yellow		0 3
6 ,, dark brown ...		0 6
1 sen, blue		0 4
1 sen, 2 rin brown ...		0 9
2 sen, orange		0 9

TASMANIA.

REVENUES.

1904 New type.

1d., blue	0	2
2d., brown	0	4

CANADA.

Dawson City Mining Court Law Stamps.

	UNUSED	
25c., vermilion	2	0
50c., ,, ...	4	0
1$, ,, ...	7	6
2$, ,, ...	15	0
3$, ,, ...	22	6

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BEER DUTY.

4d., blue, 1 doz. bottled (Malt and Hops Ex)	0	9
1/-, violet, 3 doz. bottled (Malt and Hops Ex)	2	6
6d., black on rose, 1 doz. bottled ...	1	6
1/6, ,, ,, blue 3 ,, ,, ...	4	6
3d., black on brown, (Sugar or material etc.)	5	0
3d., black on red, (Sugar or material etc.)	0	6
10d., green, (Malt and Hops exclusively)	2	6

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2d., blue ,, ...	0 5

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4d., deep brown, perf. 12½ ...	0 8
4d., brown, ,, ...	0 8
6d., pale lilac ,, ...	0 4
6d., mauve ,, ...	0 3

1900.

2½d., blue, perf. 11½ x 12	0 1

1871—1902.

3d., green, perf. 10	0 6
3d., ,, ,, 11	0 2
3d., ,, ,, 11 x 11½	2 6
3d., ,, ,, 12 x 11	0 2
3d., ,, ,, 11 x 12	0 2
3d., ,, ,, 12 x 12	1 6
3d., ,, ,, 12 x 11½	1 0
5d., ,, ,, 12 x 11	0 4
5d., ,, ,, 11 x 12	0 6
5d., ,, ,, 11 x 11½	0 3
5d., ,, ,, 11½ x 11	1 0
5d., ,, ,, 11½ x 12	1 6
5d., ,, ,, 11	0 3
5d., ,, ,, 12 x 11½	0 6

1900—1904.

4d., orange brown, perf. 12 x 11½ ...	0 2
8d., magenta ,, 12 x 12 ...	2 6
8d., ,, ,, 12 x 11½ ...	0 6
7½d. on 6d., brown ,, 11 x 11½ ...	0 9
9d. on 10d., yellow-brown, p. 12 x 11½	0 9
1/-, purple-brown, perf. 12 x 11½ ...	0 1
1/-, ,, ,, ,, 12 x 12 ...	0 6

1903. Wmk. V and Crown. Perf. 12½.

9d., brown and ultramarine ...	0 6

Official—perforated O. S. N. S. W.

1d., carmine	0 2

Unpaid Letter Stamps.

(N.S.W. at bottom.)

1d., green, perf. 11	0 1
1d., ,, ,, 12 x 11	0 2
1d., ,, ,, 11½ x 11 ...	0 3
1d., ,, ,, 11 x 11½ ...	0 4
2d., ,, ,, 11	0 2
2d., ,, ,, 11 x 12	0 3
2d., ,, ,, 12 x 11	0 4
2d., ,, ,, 11½ x 11	1 0
3d., ,, ,, 11	0 6
4d., ,, ,, 11	0 3
4d., ,, ,, 10 x 11	0 4
6d., ,, ,, 10	0 8

(N.S.W. erased at bottom)

3d., green, perf. 12 x 11½	0 6
3d., ,, ,, 12 x 12	0 9

1904. New type. Perf. 12 x 11½

1d., green	0 1
2d., ,, ...	0 2
4d., ,, ...	0 3

NEW ZEALAND.

1900—04.

3d., brown, no wmk., perf. 11. ...	0 2
3d., ,, N.Z. and star perf. 11 ...	0 2

QUEENSLAND.

1881.

2/-, blue, used fiscally.	1 0

1882. Thin paper, Wmk. sideways.

2/-, blue, used fiscally	0 4
5/-, rose ,, ,, ...	0 4

1879.

1/-, deep violet, *unused*	4 0
1/-, pale lilac ,, ...	2 6
1/-, deep violet, long i, *unused* ...	5 0
1/-, pale ,, ,, ,, ...	3 6

1897. Figures in 4 corners.

3d., brown	0 2
4d., yellow	0 2
5d., brown	0 3
6d., green	0 1
1/-, mauve	0 3
2/-, greenish-blue	1 6

SOUTH AUSTRALIA.

1902—04.

3d., olive-green	0 3
4d., orange-red	0 4
6d., blue-green	0 6

O. S.

½d., on 1d., green, perf. 10 ...	0 6

TASMANIA.

1900. Pictorial.

3d., dark brown	0 3
4d., orange brown	0 3
6d., lake	0 4

VICTORIA.

1901. (Postage added)

3d., orange-brown	0 1
4d., olive-bistre	0 1
6d., green	0 1
9d., rose	0 4
1/-, orange-yellow	0 3
2/-, blue on rose	0 9

FIJI.

1903. Klng.

2d., purple and orange	0 2

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* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

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REVENUE.		
4c. on 30c., postage (King)	0	3
" " " variety 1 bar only	1	0
" " " " 2 bars at left ...	0	6

INDIAN NATIVE STATES.

CUTCH.

COURT FEES.

¼ korri, brown, fine roul.	0	3
½ " " "	0	4
1 " " "	0	8
2 " " "	1	4
3 " " "	2	0
4 " " "	2	9
5 " " "	3	6
6 " " "	4	0
7 " " "	5	0
8 " " "	6	0

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USED.

Type 1.

	s.	d.
½d., green	0	4
1d., scarlet	0	2
1½d., lilac and green	3	0
2d., green and red	3	0
2½d., ultramarine	7	6
3d., brown on yellow	4	0

Type 2.

½d., green	0	6
1d., scarlet	0	4
1½d. lilac and green	10	0
2d., green and red	40	0
2½d., ultramarine		
3d., brown on yellow	7	6

ARMY OFFICIAL.

1896.

½d., vermilion	0	2
1d., lilac	0	1
2½d., purple on blue	0	6
½d., verm., error OFFICIAI ...	6	0
1d., lilac ,, ,, ...	4	0
½d., verm., short foot L	6	0
1d., lilac, ,, ,, ...	4	0
½d., verm., short top Y	4	0
1d., lilac, ,, ,, ...	4	0
½d , verm., loop foot L	2	6
1d., lilac, ,, ,, ...	1	6
½d., verm., short I	5	0
1d , lilac, ,, ...	5	0
½d., verm., thin type sur.	0	4
1d., lilac, ,, ,, ,, ...	0	2
½d., verm., Control letter O ...	3	0
½d., ,, ,, ,, P ...	4	0
1d., lilac, ,, ,, U ...	2	6

A fine selection of other minor varieties in stock from the first printing of these stamps.

1900.

½d., green	0	2
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1902 King.

½d., green	0	2
1d., scarlet	0	1
6d., purple	1	6

BOARD OF EDUCATION.

1902.

5d., purple and blue Queen ...	25	0
1/-, green and scarlet ,, ...	150	0
½d., green, King	1	0
1d., scarlet, ,, ...	0	9
2½d., ultramarine King	10	0
5d., purple and ultra., King ...	140	0
1/-, green and scarlet		

BOARD OF TRADE.

Perforated with B T and crown.

½d , vermilion	7	6
1d , lilac	5	0
2d., green and red	12	6
2½d., purple on blue	7	6
3d., brown on yellow	7	6
4d., green and brown	12	6
5d., purple and ultramarine ...	10	0
6d., purple and red	10	0

GOVERNMENT PARCELS.

1883-86.

1½d., lilac	4	0
6d., green	10	0
9d., green	7	6
1/-, salmon plate 13	6	0
1/-, ,, ,, 14	15	0

1888-90.

1½d., purple and green	0	3
6d., purple on red	0	4
9d., purple and blue	0	6
1/-, green	1	3

1891-1901.

1d , lilac	0	3
2d., green and red	0	6
4½d., green and scarlet	2	6
1/-, green and red	6	0

1902 King.

1d., scarlet	0	9
2d., green and red	0	9
6d., purple	1	6
9d., purple and blue	3	0
1/-, green and red	7	6

I. R. OFFICIAL.

1882-85.

½d., dark green	0	6
½d., pale ,, ...	0	4
6d., grey	0	9
½d., slate	0	3
2½d., lilac	10	6
1/-, green	35/-, to 100	0

1882-1900.

Thin type surcharge.

½d., vermilion	0	3
1d., lilac	0	3
2½d., purple on blue	1	0
1/-, green	3	0

Thick type surcharge.

½d , vermilion	0	2
1d., lilac	0	1
2½d., purple on blue	0	6
1/-, green	2	0
5/-, rose	100	0
10/-, blue	120	0
£1, green	50	0

1901.

½d., blue green	0	6
6d., purple on red	2	6
1/-, green and red	45	6

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1902 King.

½d., green	0	4
1d., scarlet	0	1
2½d., ultramarine	7	6
6d., purple		
1/-, green and red	15	0

O. W. OFFICIAL.

1896.

½d., vermilion	4	0
1d., lilac	2	0

1902.

½d., blue green	25	0
5d., purple and ultramarine ...	62	6
10d., purple and scarlet	130	0

1903 King.

½d., green	3	6
1d., scarlet	1	6
2d., green and scarlet	5	0
2½d., ultramarine	12	6
5d., purple and ultramarine ...		
10d., purple and scarlet	160	0

R. H. OFFICIAL.

½d., green	17	6
1d., scarlet	10	0

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JOURNALS, &c.

MORLEY'S PHILATELIC JOURNAL.

Vol. I., 1900.—Unbound 2/6, bound in cloth 3/6.
Vol. II., 1901.— Unbound 4/-, bound in cloth 5/-.
Vol. III., 1902.—Unbound 2/6, bound in cloth 3/6-.
Vol. IV., 1903.—Unbound 2/6, bound in cloth 3/6.

The Bazaar Philatelists Supplement, Nos. 1, 2 and 3 for 1894-95 ...	2/6
Postage Stamps and their Collection, by O. Firth (Bazaar publication) ...	3/9
The Fiscal Philatelist, edited by F. G. C Lundy, Vol. 1 1892. Bound	7/6

ALBUMS.

Morley's Colonial Revenue Stamps Vol 1 Antigua to India, on thick paper bound dark green cloth ... ... (Carriage abroad extra.)	12/6
Handy Pocket Albums for Reconstructed Sheets of English Stamps, (published by Hadlow and Morley) 3d. each, 2/6 per dozen.	

Great Britain—TELEGRAPHS.

	UN. s.	UN. d.	USED. s.	USED. d.
½d., orange-red	1	6	1	0
1d., brown ; plate 1 ...	2	0	0	6
1d. ,, ,, 2 ...	3	6	0	6
1d. ,, ,, 3 ...	7	6	2	0
3d., carmine ,, 1 ...	2	6	2	6
3d. ,, ,, 2 ...	5	6	3	0
3d. ,, ,, 3 ...	4	6	2	0
3d. ,, ,, 3 ; Crown	15	0	6	0
3d. ,, ,, 4 ,, ...			50	0
3d. ,, ,, 5 ,, ...			60	0
4d., olive-green ; plate 1 ...	15	0	3	6
6d., grey ; plate 1 ...	7	6	3	0
6d. ,, ,, 2 ...			7	6
6d. ,, ,, 2 Crown ...	8	6		
1/-, green ,, 1 ...	4	0	4	0
1/-, ,, ,, 2 ...	30	0	20	0
1/-, ,, ,, 3 ...	10	0	7	6
1/-, ,, ,, 4 ...	12	6	0	9
1/-, ,, ,, 5 ...	12	6	0	9
1/-, ,, ,, 6 ...			4	0
1/-, ,, ,, 7 ...	60	0	6	0
1/-, ,, ,, 8 ...	7	6	7	6
1/-, ,, ,, 9 ...	15	0	1	6
1/-, ,, ,, 10 ...	40	0	7	6
1/-, salmon ,, 10 ...	12	6	10	0
1/-, ,, ,, 12 ...	50	0		
1/-, ,, ,, 11 ; Crown ...	10	0	5	0
3/-, slate-blue	25	0	2	6
5/-, deep rose ; plate 1 ...			3	6
5/-, pale ,, ,, 1 ...	50	0	2	0
5/-, ,, ,, ,, 2 ...			10	0
5/-, ,, ,, ,, 2 ; perf. 14			10	0
10/-, grey-green ...	120	0	6	0
£1, brown-lilac	200	0	17	6
£5, orange			80	0
6d., grey ; plate 2 ; imperf. ...	40	0		
1/-, salmon ; plate 12 ; Crown ; imperf.	60	0		
5/-, rose ; plate 3 ; wmk. Cross ; imperf.	400	0		
10/-, grey ; imperf. ...	100	0		
£1, brown ,, ...	150	0		
£5, orange ,, ...	250	0		

Colour Proofs.

3d., *blue* ; plate 3 ...	40	0		
3d., yellow ,, 3 ...	40	0		
3d., green ,, 3 ...	40	0		

Imperf. Proofs, overprinted "SPECIMEN."

6d., grey : plate 1 ...			25	0
3/-, blue			10	0
3/-, grey			10	0
3/-, lilac			10	0
£1, red-brown			50	0
£5, lilac			50	0
£5, grey			50	0

	UN. s.	UN. d.	USED. s.	USED. d.
Military Telegraphs. 1885.				
1/- on 5/-, green ; *pair used* in Bechuanaland Expedition			200	0
1886. Surcharged locally in Egypt.				
Complete set of 8 (specimen in MSS.), o. 10 to 100 piastres			£35	
Surcharged in London (for Egypt).				
1 dime to 100 piastres, set of 8 (specimen)			£10	
Army Telegraphs.				
½d., vermilion	1	0		
½d., green	15	0		
3d., lilac	10	0		
The United Kingdom Telegraph Company. 1862. Upright.				
3d., ochre ; no controls ...	60	0		
1/-, violet ,, ...	60	0	100	0
6d., rose ; with controls ...			60	0
1/-, violet ,, ...	60	0		
1863. Oblong.				
6d., rose ; controls 3½ mm. ...	50	0		
1/-, violet ,, ,, ...	50	0		
3d., orange-yellow ; controls 4 mm.	30	0		
6d., dark rose controls 4 mm.	15	0		
6d., pale ,, ,, ,,	10	0	50	0
1/-, violet ,, ,,	12	6		
2/-, brown ,, ,,	70	0		
1/-, violet ; blue paper ; controls 4 mm.	40	0		
3d., orange-yellow ; controls 4½ mm.	40	0		
6d., rose ; controls 4½ mm.	50	0		
1/6, green ,, ,, ...	40	0	50	0
2/-, brown ,, ,, ...	50	0		
Surcharged "INT."				
3d., orange-yellow ; controls 3½ mm.	12	6		
1/-, violet ; controls 3½ mm.	50	0		
3d., orange-yellow ; controls 4 mm.	40	0		
6d., rose ; controls 4 mm. ...	30	0	50	0
1/-, violet ,, ,, ...	12	6		
1/-, ,, blue paper ; controls 4 mm.	25	0		
Surcharged "I N T" wider apart.				
6d., rose ; controls 4 mm ...	50	0		
1/-, violet ,, ,, ...	40	0		

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. V. No. 10. **PRICE THREEPENCE.** **OCTOBER, 1904**

OCTOBER, 1904.

GIBRALTAR.

Stamp Duty. 1891.

		USED. s.	d.
30 centavos, lilac	...	0	4
1 peseta 25c., ,,	...	0	9
1 ,, 85c., ,,	...	0	9
2 ,, 50c., ,,	...	0	9
5 pesetas ,,	...	1	6

UGANDA.

Inland Revenue.

1 rupee, blue	...	0	9
5 rupees, brown	...	2	6

Yvert & Tellier's new catalogue of Fiscals (in French) can be supplied at 6/- post free.

WALTER MORLEY,
15, Brownhill Gardens,
CATFORD, S.E.

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ADMIRALTY OFFICIAL.

USED.

Type 1.

	s.	d.
½d., green	0	4
1d., scarlet	0	2
1½d., lilac and green	3	0
2d., green and red	3	0
2½d., ultramarine	7	6
3d., brown on yellow	4	0

Type 2.

½d., green	0	6
1d., scarlet	0	4
1½d. lilac and green	10	0
2d., green and red	40	0
2½d., ultramarine		
3d., brown on yellow	7	6

ARMY OFFICIAL.

1896.

½d., vermilion	0	2
1d., lilac	0	1
2½d., purple on blue	0	6
½d., verm., error OFFICIAI ...	6	0
1d., lilac ,, ,, ...	4	0
½d., verm., short foot L	6	0
1d., lilac, ,, ,, ...	4	0
½d., verm., short top Y	4	0
1d., lilac, ,, ,, ...	4	0
½d , verm., loop foot L	2	6
1d., lilac, ,, ,, ...	1	6
½d., verm., short I	5	0
1d , lilac, ,, ...	5	0
½d., verm., thin type sur.	0	4
1d., lilac, ,, ,, ,, ...	0	2
½d., verm., Control letter O ...	3	0
½d., ,, ,, ,, P ...	4	0
1d., lilac, ,, ,, U ...	2	6

A fine selection of other minor varieties in stock from the first printing of these stamps.

1900.

½d., green	0	2
6d., purple on red	2	0

1902 King.

½d., green	0	2
1d., scarlet	0	1
6d., purple	1	6

BOARD OF EDUCATION.

1902.

5d., purple and blue Queen ...	25	0
1/-, green and scarlet ,, ...	150	0
½d., green, King	1	0
1d., scarlet, ,, ...	0	9
2½d., ultramarine King	10	0
5d., purple and ultra., King ...	140	0
1/-, green and scarlet		

BOARD OF TRADE.

Perforated with B T and crown.

½d , vermilion	7	6
1d , lilac	5	0
2d., green and red	12	6
2½d., purple on blue	7	6
3d., brown on yellow	7	6
4d., green and brown	12	6
5d., purple and ultramarine ...	10	0
6d., purple and red	10	0

GOVERNMENT PARCELS.

1883-86.

1½d., lilac	4	0
6d., green	10	0
9d., green	7	6
1/-, salmon plate 13	6	0
1/-, ,, ,, 14	15	0

1888-90.

1½d., purple and green	0	3
6d., purple on red	0	4
9d., purple and blue	0	6
1/-, green	1	3

1891-1901.

1d , lilac	0	3
2d., green and red	0	6
4½d., green and scarlet	2	6
1/-, green and red	6	0

1902 King.

1d., scarlet	0	9
2d., green and red	0	9
6d., purple	1	6
9d., purple and blue	3	0
1/-, green and red	7	6

I. R. OFFICIAL.

1882-85.

½d., dark green	0	6
½d., pale ,, ...	0	4
6d., grey	0	9
½d., slate	0	3
2½d., lilac	10	6
1/-, green	35/-, to 100	0

1882-1900.

Thin type surcharge.

½d., vermilion	0	3
1d., lilac	0	3
2½d., purple on blue	1	0
1/-, green	3	0

Thick type surcharge.

½d , vermilion	0	2
1d., lilac	0	1
2½d., purple on blue	0	6
1/-, green	2	0
5/-, rose	100	0
10/-, blue	120	0
£1, green	50	0

1901.

½d., blue green	0	6
6d., purple on red	2	6
1/-, green and red	45	6

For convenience of Collectors we have made arrangements for Approval Books of the Roussin Fiscal Stock to be seen at the shop of
Mr. G. W. PEPPER, 220, EAST 57th STREET, NEW YORK.

GREAT BRITAIN OFFICIALS—*continued.*

1902 King.

½d., green	0	4
1d., scarlet	0	1
2½d., ultramarine	7	6
6d., purple		
1/-, green and red	15	0

O. W. OFFICIAL.

1896.

½d., vermilion	4	0
1d., lilac	2	0

1902.

½d., blue green	25	0
5d., purple and ultramarine ...	62	6
10d., purple and scarlet	130	0

1903 King.

½d., green	3	6
1d., scarlet	1	6
2d., green and scarlet	5	0
2½d., ultramarine	12	6
5d., purple and ultramarine ...		
10d., purple and scarlet	160	0

R. H. OFFICIAL.

½d., green	17	6
1d, scarlet	10	0

LEVANT.

1885.

40 paras, lilac	0	9
80 paras, green	2	6
12 piastres, lilac	3	0
12 ,, (blue paper)	50	0

1887.

40 paras, purple on blue	0	2
80 ,, lilac and blue	0	4
4 piastres, purple and scarlet ...	1	6

March 1893.

40 paras, vermilion	30	0

1902. King

40 paras, blue	0	1
80 ,, purple and blue	0	4
4 piastres, purple and scarlet ...	1	0
12 ,, lilac	2	9

WANTED TO PURCHASE.

Cape of Good Hope. (*Revenues.*)

1st issue, £5 orange

1864. Lilac issue 3/6, 9/-, 30/-, 35/-, 45/-, 70/-, 75/-, 90/-, 110/-, 120/-, 150/-, 180/-, £10 10s., £12, £13 10s, £15, £16 10s, £18.

1876. cc. 12/6, 15/-, £4.

CEYLON.

1st issue Foreign Bill, 8/-, 30/-, £2, £3, £4, £4 10s.
4th issue, 1 rupee 20c., violet and violet.

CYPRUS.

Provl. 1 piastre on 2d., 4½ piastres on 1d.
Must be sent on approval with price required.

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PRICED CATALOGUES.

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Bound in cloth	5/-

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Revenue Stamps of Great Britain and Ireland, by F. G. C. Lundy ...	1/6
Embossed Deed Stamps of Great Britain, Part 1, by F. G. C. Lundy ...	3d.

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ALBUMS.

Morley's Colonial Revenue Stamps Vol 1 Antigua to India, on thick paper bound dark green cloth ... ... (Carriage abroad extra.)	12/6
Handy Pocket Albums for Reconstructed Sheets of English Stamps, (published by Hadlow and Morley) 3d. each, 2/6 per dozen.	

MEXICO.

FISCALS.

	UNUSED. s.	d.
Contribucion Federal.		
1874-75.		
1c., carmine	1	0
5c., black	2	0
25c., brown	3	0
1 peso, green	4	6
5 pesos, blue	5	0
1876.		
1c., blue on yellow	1	6
5c., lilac on white	2	0
25c., red on white	3	0
1 peso, ochre	3	0
5 pesos, green	5	0
1877.		
1c., blue on azure	1	0
5c., lilac on green	2	6
25c., red	3	0
1 peso, ochre on green	4	6
25c., lilac	3	6
1 peso, violet	4	0
5 pesos, yellow-green	8	0
1878.		
1 peso, blue	4	0
July 1883. With talon.		
25c., violet	2	0
5 pesos, blue	4	0
Instruccion Primaria.		
1889-90		
12c., blue	2	0
1890-91		
12c., black	0	3
15c., rose	0	4
20c., blue	0	6
30c., green	0	6
40c., purple	0	9
50c., violet	0	6
60c., orange	0	9
70c., brown	0	9
80c., rose	0	9
90c., brown	1	6
1 peso, green	1	6
1.20 p., bronze-green	1	6
1.50p., lilac	2	0
2 pesos, blue	3	0
1891-92.		
12c., blue	0	3
15c., green	0	6
20c., red	0	4
30c, violet	0	6
40c., blue	0	9
50c., black	0	9
80c., yellow-green	3	0
1892-1893.		
12c., black	0	6
15c., blue	0	6
20c., red	0	8
30c., violet	0	9
40c., green	1	3
50c., brown	1	6
1.50p., blue-green	5	0
1893-94.		
30p., green	0	8
40c., yellow-green	0	10
50c., rose	1	0
60c., black	1	0
70c., grey	1	3
80c., indigo	1	3
90c., ochre	1	6
1p., carmine	2	0
1.20p., yellow-brown	1	6
1.50p. lilac	3	6
1.70p., violet	5	0
2p., brown	6	0
1894-95.		
12c., black	0	8
15c., vermilion	1	0
1895-96.		
15c., violet	0	6
20c., vermilion	0	9
40c., green	1	0
50c., rose	1	6
60c., purple	2	0
80c., blue	2	0
90c., bistre	3	0
Aduanas (Customs).		
1885.		
1c., black	0	2
5c., yellow	0	3
10c., red-brown ...	0	2
25c., blue	0	2
1890-91.	USED	
1c., brown	0	1
5c., ,, ...	0	1
10c., ,, ...	0	1
25c., ,, ...	0	1
1891-92.		
1 peso, brown	0	2
5 ,, ,, ...	0	2
10 ,, ,, ...	0	2
25 ,, ,, ...	0	3
100 ,, ,, ...	0	3

A fine selection of Mexican Revenues, all issues can be had on approval.

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. V. No. 11. **PRICE THREEPENCE.** **NOVEMBER, 1904**

NOVEMBER, 1904.

GIBRALTAR.

Stamp Duty. 1891.

		USED. s.	d.
30 centavos, lilac	...	0	4
1 peseta 25c., "	...	0	9
1 " 85c., "	...	0	9
2 " 50c., "	...	0	9
5 pesetas "	...	1	6

UGANDA.

Inland Revenue.

1 rupee, blue	...	0	9
5 rupees, brown	...	2	6

Yvert & Tellier's new catalogue of Fiscals (in French) can be supplied at 6/- post free.

WALTER MORLEY,
15, Brownhill Gardens,
CATFORD, S.E.

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.
GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

ADMIRALTY OFFICIAL.

USED

Type 1.

	s.	d.
½d., green	0	4
1d., scarlet	0	2
1½d., lilac and green	3	0
2d., green and red	3	0
2½d., ultramarine	7	6
3d., brown on yellow	4	0

Type 2.

½d., green	0	6
1d., scarlet	0	4
1½d. lilac and green	10	0
2d., green and red	40	0
2½d., ultramarine		
3d., brown on yellow	7	6

ARMY OFFICIAL.

1896.

½d., vermilion	0	2
1d., lilac	0	1
2½d., purple on blue	0	6
½d., verm., error OFFICIAI	6	0
1d., lilac ,, ,,	4	0
½d., verm., short foot L	6	0
1d., lilac, ,, ,,	4	0
½d., verm., short top Y	4	0
1d., lilac, ,, ,,	4	0
½d., verm., loop foot L	2	6
1d., lilac, ,, ,,	1	6
½d., verm., short I	5	0
1d., lilac, ,,	5	0
½d., verm., thin type sur.	0	4
1d., lilac, ,, ,, ,,	0	2
½d., verm., Control letter O	3	0
½d., ,, ,, ,, P	4	0
1d., lilac, ,, ,, U	2	6

A fine selection of other minor varieties in stock from the first printing of these stamps.

1900.

½d., green	0	2
6d., purple on red	2	0

1902 King.

½d., green	0	2
1d., scarlet	0	1
6d., purple	1	6

BOARD OF EDUCATION.

1902.

5d., purple and blue Queen	25	0
1/-, green and scarlet ,,	150	0
½d., green, King	1	0
1d., scarlet, ,,	0	9
2½d., ultramarine King	10	0
5d., purple and ultra., King	140	0
1/-, green and scarlet		

BOARD OF TRADE.

Perforated with B T and crown.

½d, vermilion	7	6
1d, lilac	5	0
2d., green and red	12	6
2½d., purple on blue	7	6
3d., brown on yellow	7	6
4d., green and brown	12	6
5d., purple and ultramarine	10	0
6d., purple and red	10	0

GOVERNMENT PARCELS.

1883-86.

1½d., lilac	4	0
6d., green	10	0
9d., green	7	6
1/-, salmon plate 13	6	0
1/-, ,, ,, 14	15	0

1888-90.

1½d., purple and green	0	3
6d., purple on red	0	4
9d., purple and blue	0	6
1/-, green	1	3

1891-1901.

1d., lilac	0	3
2d., green and red	0	6
4½d., green and scarlet	2	6
1/-, green and red	6	0

1902 King.

1d., scarlet	0	9
2d., green and red	0	9
6d., purple	1	6
9d., purple and blue	3	0
1/-, green and red	7	6

I. R. OFFICIAL.

1882-85.

½d., dark green	0	6
½d., pale ,,	0	4
6d., grey	0	9
½d., slate	0	3
2½d., lilac	10	6
1/-, green	35/-, to 100	0

1882-1900.

Thin type surcharge.

½d., vermilion	0	3
1d., lilac	0	3
2½d., purple on blue	1	0
1/-, green	3	0

Thick type surcharge.

½d, vermilion	0	2
1d., lilac	0	1
2½d., purple on blue	0	6
1/-, green	2	0
5/-, rose	100	0
10/-, blue	120	0
£1, green	50	0

1901.

½d., blue green	0	6
6d., purple on red	2	6
1/-, green and red	45	6

For convenience of Collectors we have made arrangements for Approval Books of the Roussin Fiscal Stock to be seen at the shop of
Mr. G. W. PEPPER, 220, EAST 57th STREET, NEW YORK.

GREAT BRITAIN OFFICIALS—*continued.*

1902 King.

½d., green	0	4
1d., scarlet	0	1
2½d., ultramarine	7	6
6d., purple		
1/-, green and red	15	0

O. W. OFFICIAL.

1896.

½d., vermilion	4	0
1d., lilac	2	0

1902.

½d., blue green	25	0
5d., purple and ultramarine ...	62	6
10d., purple and scarlet	130	0

1903 King.

½d., green	3	6
1d., scarlet	1	6
2d., green and scarlet	5	0
2½d., ultramarine	12	6
5d., purple and ultramarine ...		
10d., purple and scarlet	160	0

R. H. OFFICIAL.

½d., green	17	6
1d, scarlet	10	0

LEVANT.

1885.

40 paras, lilac	0	9
80 paras, green	2	6
12 piastres, lilac	3	0
12 ,, (blue paper)	50	0

1887.

40 paras, purple on blue	0	2
80 ,, lilac and blue	0	4
4 piastres, purple and scarlet ...	1	6

March 1893.

40 paras, vermilion	30	0

1902. King

40 paras, blue	0	1
80 ,, purple and blue	0	4
4 piastres, purple and scarlet ...	1	0
12 ,, lilac	2	9

WANTED TO PURCHASE.

Cape of Good Hope. (*Revenues.*)

1st issue, £5 orange
1864. Lilac issue 3/6, 9/-, 30/-, 35/-, 45/-, 70/-, 75/-, 90/-, 110/-, 120/-, 150/-, 180/-, £10 10s., £12, £13 10s, £15, £16 10s, £18.
1876. cc. 12/6, 15/-, £4.

CEYLON.

1st issue Foreign Bill, 8/-, 30/-, £2, £3, £4, £4 10s.
4th issue, 1 rupee 20c., violet and violet.

CYPRUS.

Provl. 1 piastre on 2d., 4½ piastres on 1d.
Must be sent on approval with price required.

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MEXICO.

FISCALS.

	UNUSED. s.	d.
Contribucion Federal.		
1874-75.		
1c., carmine	1	0
5c., black	2	0
25c., brown	3	0
1 peso, green	4	6
5 pesos, blue	5	0
1876.		
1c., blue on yellow	1	6
5c., lilac on white	2	0
25c., red on white	3	0
1 peso, ochre	3	0
5 pesos, green	5	0
1877.		
1c., blue on azure	1	0
5c., lilac on green	2	6
25c., red	3	0
1 peso, ochre on green	4	6
25c., lilac	3	6
1 peso, violet	4	0
5 pesos, yellow-green	8	0
1878.		
1 peso, blue	4	0
July 1883. With talon.		
25c., violet	2	0
5 pesos, blue	4	0
Instruccion Primaria.		
1889-90		
12c., blue	2	0
1890-91		
12c., black	0	3
15c., rose	0	4
20c., blue	0	6
30c., green	0	6
40c., purple	0	9
50c., violet	0	6
60c., orange	0	9
70c., brown	0	9
80c., rose	0	9
90c., brown	1	6
1 peso, green	1	6
1 20 p., bronze-green	1	6
1.50p., lilac	2	0
2 pesos, blue	3	0
1891-92.		
12c., blue	0	3
15c., green	0	6
20c., red	0	4
30c., violet	0	6
40c., blue	0	9
50c., black	0	9
80c., yellow-green	3	0
1892-1893.		
12c., black	0	6
15c., blue	0	6
20c., red	0	8
30c., violet	0	9
40c., green	1	3
50c., brown	1	6
1.50p., blue-green	5	0
1893-94.		
30p., green	0	8
40c., yellow-green	0	10
50c., rose	1	0
60c., black	1	0
70c., grey	1	3
80c., indigo	1	3
90c., ochre	1	6
1p., carmine	2	0
1.20p., yellow-brown	1	6
1.50p. lilac	3	6
1.70p., violet	5	0
2p., brown	6	0
1894-95.		
12c., black	0	8
15c., vermilion	1	0
1895-96.		
15c., violet	0	6
20c., vermilion	0	9
40c., green	1	0
50c., rose	1	6
60c., purple	2	0
80c., blue	2	0
90c., bistre	3	0
Aduanas (Customs).		
1885.		
1c., black	0	2
5c., yellow	0	3
10c., red-brown ...	0	2
25c., blue	0	2
1890-91.	USED	
1c., brown	0	1
5c., "	0	1
10c., "	0	1
25c., "	0	1
1891-92.		
1 peso, brown	0	2
5 " "	0	2
10 " "	0	2
25 " "	0	3
100 " "	0	3

A fine selection of Mexican Revenues, all issues can be had on approval.

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15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. V. No. 12. **PRICE THREEPENCE.** **DECEMBER, 1904**

DECEMBER, 1904.

GIBRALTAR.

Stamp Duty. 1891.

		USED. s.	d.
30 centavos, lilac	...	0	4
1 peseta 25c., ,,	...	0	9
1 ,, 85c., ,,	...	0	9
2 ,, 50c., ,,	...	0	9
5 pesetas ,,	...	1	6

UGANDA.

Inland Revenue.

1 rupee, blue	...	0	9
5 rupees, brown	...	2	6

History of the Revenue Stamps of Mexico, compiled by F. G. C. Lundy.—published by C. N. Mekeel Co. (1891) post free 1/3.

Priced Catalogue of Postage and Revenue Stamps of Mexico. (Mekeel Co.) 6d.

WALTER MORLEY,
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CATFORD, S.E.

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.
GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

ADMIRALTY OFFICIAL.

USED

Type 1.

	s.	d.
½d., green	0	4
1d., scarlet	0	2
1½d., lilac and green	3	0
2d., green and red	3	0
2½d., ultramarine	7	6
3d., brown on yellow	4	0

Type 2.

½d., green	0	6
1d., scarlet	0	4
1½d. lilac and green	10	0
2d., green and red	40	0
2½d., ultramarine		
3d., brown on yellow	7	6

ARMY OFFICIAL.

1896.

½d., vermilion	0	2
1d., lilac	0	1
2½d., purple on blue	0	6
½d., verm., error OFFICIAI	6	0
1d., lilac ,, ,,	4	0
½d., verm., short foot L	6	0
1d., lilac, ,, ,,	4	0
½d., verm., short top Y	4	0
1d., lilac, ,, ,,	4	0
½d , verm., loop foot L	2	6
1d., lilac, ,, ,,	1	6
½d., verm., short I	5	0
1d., lilac, ,,	5	0
½d., verm., thin type sur.	0	4
1d., lilac, ,, ,, ,,	0	2
½d., verm., Control letter O	3	0
½d., ,, ,, ,, P	4	0
1d., lilac, ,, ,, U	2	6

A fine selection of other minor varieties in stock from the first printing of these stamps.

1900.

½d., green	0	2
6d., purple on red	2	0

1902 King.

½d., green	0	2
1d., scarlet	0	1
6d., purple	1	6

BOARD OF EDUCATION.

1902.

5d., purple and blue Queen	25	0
1/-, green and scarlet ,,	150	0
½d., green, King	1	0
1d., scarlet, ,,	0	9
2½d., ultramarine King	10	0
5d., purple and ultra., King	140	0
1/-, green and scarlet		

BOARD OF TRADE.

Perforated with B T and crown.

½d , vermilion	7	6
1d., lilac	5	0
2d., green and red	12	6
2½d., purple on blue	7	6
3d., brown on yellow	7	6
4d., green and brown	12	6
5d., purple and ultramarine	10	0
6d., purple and red	10	0

GOVERNMENT PARCELS.

1883-86.

1½d., lilac	4	0
6d., green	10	0
9d., green	7	6
1/-, salmon plate 13	6	0
1/-, ,, ,, 14	15	0

1888-90

1½d., purple and green	0	3
6d., purple on red	0	4
9d., purple and blue	0	6
1/-, green	1	3

1891-1901.

1d , lilac	0	3
2d., green and red	0	6
4½d., green and scarlet	2	6
1/-, green and red	6	0

1902 King.

1d., scarlet	0	9
2d., green and red	0	9
6d., purple	1	6
9d., purple and blue	3	0
1/-, green and red	7	6

I. R. OFFICIAL.

1882-85.

½d., dark green	0	6
½d., pale ,,	0	4
6d., grey	0	9
½d., slate	0	3
2½d., lilac	10	6
1/-, green	35/-, to 100	0

1882-1900.

Thin type surcharge.

½d., vermilion	0	3
1d., lilac	0	3
2½d., purple on blue	1	0
1/-, green	3	0

Thick type surcharge.

½d , vermilion	0	2
1d., lilac	0	1
2½d., purple on blue	0	6
1/-, green	2	0
5/-, rose	100	0
10/-, blue	120	0
£1, green	50	0

1901.

½d., blue green	0	6
6d., purple on red	2	6
1/-, green and red	45	6

For convenience of Collectors we have made arrangements for Approval Books of the Roussin Fiscal Stock to be seen at the shop of
Mr. G. W. PEPPER, 220, EAST 57th STREET, NEW YORK.

GREAT BRITAIN OFFICIALS—*continued.*

1902 King.

½d., green	0	4
1d., scarlet	0	1
2½d., ultramarine	7	6
6d., purple		
1/-, green and red	15	0

O. W. OFFICIAL.

1896.

½d., vermilion	4	0
1d., lilac	2	0

1902.

½d., blue green	25	0
5d., purple and ultramarine ...	62	6
10d., purple and scarlet	130	0

1903 King.

½d., green	3	6
1d., scarlet	1	6
2d., green and scarlet	5	0
2½d., ultramarine	12	6
5d., purple and ultramarine ...		
10d., purple and scarlet	160	0

R. H. OFFICIAL.

½d., green	17	6
1d., scarlet	10	0

LEVANT.

1885.

40 paras, lilac	0	9
80 paras, green	2	6
12 piastres, lilac	3	0
12 ,, (blue paper)	50	0

1887.

40 paras, purple on blue	0	2
80 ,, lilac and blue	0	4
4 piastres, purple and scarlet ...	1	6

March 1893.

40 paras, vermilion	30	0

1902. King

40 paras, blue	0	1
80 ,, purple and blue	0	4
4 piastres, purple and scarlet ...	1	0
12 ,, lilac	2	9

WANTED TO PURCHASE.

Cape of Good Hope. (*Revenues.*)

1st issue, £5 orange
1864. Lilac issue 3/6, 9/-, 30/-, 35/-, 45/-, 70/-, 75/-, 90/-, 110/-, 120/-, 150/-, 180/-, £10 10s., £12, £13 10s, £15, £16 10s, £18.
1876. cc. 12/6, 15/-, £4.

CEYLON.

1st issue Foreign Bill, 8/-, 30/-, £2, £3, £4, £4 10s.
4th issue, 1 rupee 20c., violet and violet.

CYPRUS.

Provl. 1 piastre on 2d., 4½ piastres on 1d.
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FISCALS.

	UNUSED. s.	d.
Contribucion Federal.		
1874-75.		
1c., carmine	1	0
5c., black	2	0
25c., brown	3	0
1 peso, green	4	6
5 pesos, blue	5	0
1876.		
1c., blue on yellow	1	6
5c., lilac on white	2	0
25c., red on white	3	0
1 peso, ochre	3	0
5 pesos, green	5	0
1877.		
1c., blue on azure	1	0
5c., lilac on green	2	6
25c., red	3	0
1 peso, ochre on green	4	6
25c., lilac	3	6
1 peso, violet	4	0
5 pesos, yellow-green	8	0
1878.		
1 peso, blue	4	0
July 1883. With talon.		
25c., violet	2	0
5 pesos, blue	4	0
Instruccion Primaria.		
1889-90		
12c., blue	2	0
1890-91		
12c., black	0	3
15c., rose	0	4
20c., blue	0	6
30c., green	0	6
40c., purple	0	9
50c., violet	0	6
60c., orange	0	9
70c., brown	0	9
80c., rose	0	9
90c., brown	1	6
1 peso, green	1	6
1 20 p., bronze-green	1	6
1.50p., lilac	2	0
2 pesos, blue	3	0
1891-92.		
12c., blue	0	3
15c., green	0	6
20c., red	0	4
30c., violet	0	6
40c., blue	0	9
50c., black	0	9
80c., yellow-green	3	0
1892-1893.		
12c., black	0	6
15c., blue	0	6
20c., red	0	8
30c., violet	0	9
40c., green	1	3
50c., brown	1	6
1.50p., blue-green	5	0
1893-94.		
30p., green	0	8
40c., yellow-green	0	10
50c., rose	1	0
60c., black	1	0
70c., grey	1	3
80c., indigo	1	3
90c., ochre	1	6
1p., carmine	2	0
1.20p., yellow-brown	1	6
1.50p. lilac	3	6
1.70p., violet	5	0
2p., brown	6	0
1894-95.		
12c., black	0	8
15c., vermilion	1	0
1895-96.		
15c., violet	0	6
20c., vermilion	0	9
40c., green	1	0
50c., rose	1	6
60c., purple	2	0
80c., blue	2	0
90c., bistre	3	0
Aduanas (Customs).		
1885.		
1c., black	0	2
5c., yellow	0	3
10c., red-brown ...	0	2
25c., blue	0	2
1890-91.	USED	
1c., brown	0	1
5c., "	0	1
10c., "	0	1
25c., "	0	1
1891-92.		
1 peso, brown	0	2
5 " "	0	2
10 " "	0	2
25 " "	0	3
100 " "	0	3

A fine selection of Mexican Revenues, all issues can be had on approval.

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Philatelic Journal.

A MONTHLY PAPER FOR COLLECTORS OF

POSTAGE, REVENUE, TELEGRAPH AND RAILWAY STAMPS.

Edited by

L. W. FULCHER, B. Sc.

VOL. VI. 1905.

(With Supplement, CATALOGUE OF THE REVENUE STAMPS OF THE UNITED STATES, MEXICO, AND THE STATES OF CENTRAL AMERICA, pp. 1—32.)

WALTER MORLEY,
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JOHN GEORGE PAYN,
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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. VI. JANUARY, 1905. No. 1.

The Fiscal Stamps of the Indian Native States.

BY WALTER MORLEY AND OSWALD MARSH.

(*Continued from Vol. V. page 95.*)

BHOR.

A NATIVE state in the Deccan division of Bombay, situated among the higher peaks of the Western Ghats. Its area covers 1491 square miles; in 1901 the population was 137,269. The gross revenue is estimated at 430,528 rupees. The tribute is 4643 rupees. Pant Sachiv, the chief is a Brahman by caste. There is a state printing press. The only fiscals, probably for Court Fees, were known in 1880, but were not long in use, we think, as all existing copies in the hands of collectors come from the Roussin stock. They are of the design illustrated (2 annas) and are printed in black, on coloured laid paper.

COURT FEES?

1880. Laid paper. Imperf.

2 annas, black on lilac.
4 ,, ,, rose.
8 ,, ,, green.
1 rupee, ,, yellow.

CAMBAY (KHAMBHAT).

A native state within the Gujarat division of Bombay. Area 350 square miles; population in 1901, 759,122. Estimated gross revenue, 618,139 rupees. The Tribute 21,924 rupees. There is a state printing press which issues a monthly gazette. The first record of fiscal stamps is found in *Morley's Philatelic Journal* under the heading of Khumbat, the stamps seen being in grey, green, violet and vermilion, without value expressed on the lower label, and pin perf. 12½. These are now regarded as proofs by us, see illustration.

The stamps obtained by us from the state have the values filled in in MSS., a different colour being utilized for each value and are imperf. They are in sheets of 12 (3 rows of 4).

COURT FEES ?

188 ? Imperf.

1a., green.
4as., blue.
8as., red.
1 rup., violet.

DHRANGADRA.

A native state in the Gujarat division of Bombay situated in the north of the peninsula of Kathiawar. Area 1,156 square miles; population in 1891, 103,754. Estimated gross revenue 575,110 rupees. The Tribute is 44,677 rupees. There is a printing press, issuing an official gazette. Only one stamp is known to us, of the type shown, printed on white laid paper, and finely rouletted to shape of the stamp.

RECEIPT. ?

18 ? 1a., green.

FARIDKOT.

A native state within the Punjab. It ranks as one of the cis-Sutlej states which came under British influence in 1809. Area 643 square miles; population 124,912 in 1901. Estimated gross revenue 356,000 rupees. There is no tribute Fiscal stamps recorded for this state as early as 1883. Type as in illustration, printed on white wove paper. Imperf.

RECEIPT.

1883. Wove paper. Imperf.
1a., vermilion.

Variety: *tête bêche.*
1a., vermilion.

Note. There are two settings of this stamp, one in which the stamps are 3 mms. apart (and in which the *tête bêche* variety occurs) and another in which they are 5 mm. apart.

1890. Similar to illustration, redrawn? Perf. 11½.
1a., vermilion.

GONDAL.

A native state within the Gujarat division of Bombay, situated in the centre of the peninsula of Kathiawar. Area 1,024 square miles; population 161,036 in 1891. Estimated gross revenue 1,500,000 rupees. The Tribute is 110,721 rupees. The present chief, whose title is Thakor Sahib, is a Jareji Rajput of the same class as the Rao of Cutch. He was educated in the Rajkot College and afterwards graduated in arts and medicine at the University of Edinburgh. This state has always been conspicuous for its progressive administration, and was recently raised from the second to the first class. It has a state printing press, issuing an official gazette. The only series of fiscal stamps known to us are "Bill Stamps." Design as in illustration, printed on wove paper and perforated.

BILL STAMP.

18 ?

(a) Perf. 13½.
1a., pale blue.
1a., dark blue.

2as., red-brown.
2as., brown.
4as., yellow-green.

(b) Perf. 11½.
1a., dark blue.
6as., violet.
8as., yellow.
8as., ochre.
1 rup., ultramarine.

18? Lined background in central oval removed.
1a., dark blue.

JANJIRA.

A native state in the Koukan division of Bombay, situated along the coast among the spurs of the Western Ghats. Area 324 square miles; population 85,392 in 1901. Estimated gross revenue 509,750 rupees. No tribute payable. The chief, whose title is Nawab Sahib, is by descent a Sidi, or Abyssinian Mahommedan. This state did not come under direct subordination to the British until 1870. There are revenue stamps for Receipts and Court Fees, other values than the one seen probably exist for the latter.

Type 1

Type 2

COURT FEES.

1900. Type 1. Wove paper. Perf.
1a., violet (perf. 12½).
1a., aniline red (perf. 11½).

RECEIPT.

1900. Type 2. Wove paper. Perf. 12½.
1a., purple

Varieties: *tête bêche*, both horizontally and vertically.
1a., purple.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from Vol. V. p. 96*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

LADIES JOURNAL.
Registered 30 Mar., 1847.

LADIES OWN JOURNAL.
Registered 14 Sept., 1844.

THE LADY'S.
Registered 17 Dec., 1846.
Duty dies A442, 443, 447, 451, 454, 456, 457, 460, 462, 463, 464, 470, 472, 483, 493, 494, 496, 498, 504, 506, 509, 510, 511, 513, 517, 520, 522, 525, 531, 536, 540, 541, 556, 560, 561, 563, 564, 565, 567, 570, 572, 573, 575, 579, 582, 585, 586, 587, 595, 730, B 25.

LANARKSHIRE ADVERTISER.
Registered 29 June, 1849.

LANCASTER GUARDIAN.
Registered 10 May, 1844.

THE LANCET.
Registered 23 Mar., 1844.
Duty dies A 623, B37.

LAW INTELLIGENCER.
Registered 6 Jan., 1843.

LAW STUDENTS' MAGAZINE.
Registered 28 July, 1845.

LAW TIMES.
Registered 6 April, 1843.
Duty dies A524, 582, 612, 637, 646, 648, 666, 673, 679, 680, 681, 684, 685, 687, 688, 691, 695, 703, 704, 705, 706, 709, 710, 711, 712, 720, 721, 723, 724, 726, 727, 728, 729, 730, 731, B 1, 4, 6, 7, 9, 10, 12, 13, 14, 15, 16, 17, 18, 20, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40.

THE LEAGUE.
1 die regd. 28 Sept., 1843.
1 die regd. 5 Oct., 1843.
1 die regd. 16 Jan., 1844.
Duty dies A 321, 322, 324, 326, 330, 333, 336, 337, 339, 340, 341, 348, 349, 350, 358, 365, 367, 368, 374, 376, 381, 383, 384, 395, 401, 407, 408, 414, 415, 417, 419, 421.

LEAMINGTON ADVERTISER.
Registered 18 Oct., 1849.

LEAMINGTON LOOKER-ON.
Registered 5 Sept., 1842.

LEAMINGTON MAGNET.
Registered 20 Oct., 1849.

LEAMINGTON SPA COURIER.
Registered 22 Apr., 1842.
Duty die M 21.

LEEDS CONSERVATIVE JL.
Registered 2 May, 1842.

LEEDS INTELLIGENCER.
Registered 4 Apr., 1849.

LEEDS MERCURY.
1 die regd. 4 Apr., 1844.
2 dies regd. 1 May, 1848.
Duty die A 432.

LEEDS TIMES.
3 dies regd. 6 May, 1848.

LEGAL CHRONICLE.
Registered 19 Jan., 1844.

LEGAL RECORD.
Registered 18 Sept., 1844.

LEICESTER CHRONICLE.
Registered 5 April, 1848.
Duty dies A 196, A 218, 335, 351, 352, 353, 379, 401, 419, 442, 487, 536, 557, 640, 754.

LEICESTER JOURNAL.
Registered 22 April, 1842,
Duty dies A 79, A 100. 131, 180, 216, 220, 331.

LEICESTERSHIRE MERCURY.
Registered ?
Duty dies A 12, 52, 138, B 16, 21, 23, 25, 28, M 2, 4, 5, 8, 12, 13, 21, 22, 24, 25.

LEITH HERALD.
Registered 2 Sept., 1847.

THE LIBERATOR.
Registered ?
Duty dies B 31, 36, 37.

LIFE ASSURANCE RECORD.
Registered 23 April, 1847.

LINCOLN ADVERTISER.
Registered 14 Dec., 1843.

LINCOLN & LINCOLNSHIRE STANDARD.
Registered 5 Feb., 1847.

LINCOLNSHIRE ADVERTISER.
Registered 14 Dec., 1843.

MORLEY'S PHILATELIC JOURNAL.

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EDITORIAL.

IN opening a new volume of our journal it may be well to say a few words as regards the philatelic subjects for study which we have in contemplation. In the first place the valuable notes of Messrs. Morley and Marsh on the fiscals of the Indian Native States—a quaint and interesting field of study for the fiscal collector—will run their course for a few numbers.

Our Programme. The articles of the first named gentleman on the Newspaper Tax stamps—a difficult subject which has been tackled for the first time in our pages—are however approaching completion. We propose shortly to start a parallel series of articles on the Embossed Deed stamps to take their place. As some of our readers are doubtless aware there were many collectors of these stamps at the time when Mr. Lundy's articles were running in the *Fiscal Philatelist* and we believe these articles were much appreciated. However, they came to a premature end with the decease of that periodical and nothing has appeared on the subject since. Mr. Lundy had, however, done an immense deal of work on the subject and we are fortunate enough to possess his MSS, which contains his researches on these stamps as far as the year 1804. We have been devoting much time to a study of these stamps and the various Acts under which they were created in order to treat the subject as fully as possible. We propose to begin at the beginning with a short revision of the matter which has already appeared in print but we shall consider this class of stamps from a somewhat wider point of view and not only deal with the embossed stamps found on parchment but also with all embossed stamps whether on paper or parchment as far as they are known. Our knowledge of the stamps issued from the commencement of the nineteenth century will, we hope, be rendered tolerably complete as a result of our researches in the official archives at Somerset House.

There is some indication that a revision of the fiscals of Japan would be timely and possibly we may attack this subject and endeavour to simplify it, especially in the direction of calling attention to numerous labels of the "silk" order which can in no sense be regarded as fiscal stamps, and by which many collectors are deceived.

We have already indicated that our Supplement Catalogue will treat of the fiscals of the United States, Mexico and Central America. Unfortunately for a variety of reasons we have not been able to get it ready to start this month but our next number will contain the commencement of United States.

* * * * *

We have to call attention to another subject which, we venture to think, will shortly assume a considerable degree of importance.

"Cut outs." Our readers will remember that last August we stated that a Bill had been introduced into Parliament for regulating the use of embossed stamps cut from envelopes and stamps cut from wrappers and post cards for the prepayment of postage as adhesives. This bill became law on the 15th August 1904 and is known as the Post Office Act, 1904. The Postmaster-General has now given notice that from the 1st Jan. "cut outs" will be accepted as adhesives and we have already received a number of letters duly adorned with cut post cards, wrappers and letter cards, etc. which have passed the post. We have always considered that all officially issued envelopes with impressed stamps or post cards, as sold at Post Offices—not those stamped to order—could only be collected from a philatelic point of view as entires, but now, as the stamps when cut out are available for the prepayment of postage as adhesives, we must certainly admit that they may also be studied philatelically from this second point of view as adhesives. It would be an interesting but we expect rather a difficult task to acquire a set of all the somewhat numerous dies of the envelope stamps, nevertheless we recommend it strongly to the collector who is casting about for something new to specialize. In fact the cut squares, being entirely on the same footing as fiscal postals, should logically appear in future editions of Gibbons or Bright's or any other of the great postage catalogues and we should not be at all surprised to see them there in the near future.

* * * * *

An Extraordinary Speculation. In a recent number of the Colonial Reports issued by the Colonial office entitled "*St. Lucia—Report for 1903*" we read:— "The "Revenue of the Department "[Post Office] was £6751 15s. "10d. of which £3,029 was received from "letters, post-cards, etc. and £3,488 16s. 8d. "from sales of stamps to collectors. *The latter "receipts were abnormally increased by the sale of over "£3000 worth of 10s. 'Queen's Head' Stamps.* "The expenditure was £2,782 6s. 3d. and the "surplus of revenue over expenditure was, "therefore, £3969 9s. 7d." The italics are ours. We have no space for comment, but it is needless.

NOTES ON THE HISTORY OF

BRITISH RAILWAY STAMPS.

By G. W. J. Potter.

Recently, I have had an opportunity of inspecting some of the earliest of the philatelic journals, and I have been very pleased to find that a considerable amount of information relative to the first issues of railway newspaper stamps was contained therein. The gist of some of these entries I propose to reproduce herewith, together with such notes as may seem appropriate. It will be seen, by a perusal of this article, that I am able to throw a little light on some of the early issues, and thus incidentally to add to, and in some cases to correct K's Descriptive Catalogue, which is now appearing in the pages of this journal. It may be premised that the first appearance of English railway stamps for the carriage of newspapers was in 1855, the event being duly recorded in what was then one of the most important chronicles of the day, the *Illustrated London News* (21 July 1855). This extract has already been given in *M.P.J.* (Vol. I. page 22), and although it is not an accurate transcript, there is no need to reproduce the original text here. The five pioneer companies were the Midland; Lancashire and Yorkshire; North Eastern; Manchester, Sheffield, and Lincolnshire; and East Lancashire: all provincial lines and owning territory in the north of England, it is significant to remark. As a matter of fact, all these companies were more or less closely connected with each other at several points; thus it would be to their mutual advantage to have a through system of carriage prepaid by labels, as was the intention of the new scheme.

A brief sketch of the companies will serve to elucidate matters: the Midland, at that date, was purely a country line, and only reached London by means of a connection at Rugby with the London and North Western Railway. The Lancashire and Yorkshire together with the North Eastern are still in the same category, but the term must not be taken as in any sense derogatory, only as a means of classification. When the Manchester, Sheffield, and Lincolnshire had decided upon obtaining its own route to London, it naturally thought that the former title did not accurately describe present day developments, so from 1 August 1897 it assumed the name of the Great Central. The East Lancashire was absorbed by the Lancashire and Yorkshire in August 1859; four years therefore would be about the limit of time during which it issued its own stamps, thus we have an explanation of the excessive rarity of the stamps of this company, no mention of them whatever being made in Morley's *Catalogue*.

Most of us who collect railway stamps would, if questioned as to the design of the first issue of the M. S. & L., say that the figures of value were shown in solid colour upon a white oval, similarly to the first series of the L. & Y.; the former being printed in blue and the latter in rose; the two sets of stamps otherwise being identical except for the necessary change of title. Until the time that I commenced my search in these early philatelic magazines, I should most certainly have said that such was the case, but the following extract from the *Stamp Collector's Magazine* for April, 1865 opened my eyes to the fact that this was not so, and that there was a difficulty that required elucidation.

A correspondent had sent a copy of the engraving of the M. S. & L. stamp as it appears in the *Illustrated London News* for 21 July, 1855, and the editor replies thus:—

> A communication from one of our correspondents clenches the old proverb of nothing being new under the sun. A decade has passed away since the first proposal of a stamp for prepaying railway parcels, and it is within a few months only that the idea seems to have taken permanent root. We shall be inclined to believe that the actual stamp figured in the *Illustrated London News* no longer exists, or it would doubtless have fallen under the notice of collectors long since. Perhaps some Lancashire, Yorkshire, or Lincolnshire inhabitant will favour us with information thereupon.

The description of the M. S. & L. stamp is as follows:—

> In the centre of the stamp is a cross bearing various heraldic devices, which a large figure **3** disfigures. LB. at the side intimates the weight covered by the label. A scroll above shows Manchester, Sheffield, and Lincolnshire Railway; another below has Prepaid Newspaper Parcel.

Upon reading this my first thought was to see, if possible, the original engraving; accordingly I obtained the *I. L. N.*, and found that the stamp was there represented as described in the above extract. The general appearance of the stamp is very similar to those first issued by the North Eastern; the 'various heraldic devices' resolving themselves into five shields arranged thus 1 2 3. The towns indicated by the charges borne upon the shields are, 1 Manchester, 2 Sheffield, 3 Lincoln, 4 Liverpool, 5 Grimsby. The size of the engraving is 4·5 by 5·9 centimetres. The design is *not* the same as that which appears on the smaller stamp (3 by 4·5 cm.) for one newspaper, as the shields are there grouped in a circle around a mullet, in the centre of which is displayed a rose—possibly a reference to the white and red roses of York and Lancaster.

The interesting question is—was this issue ever put into use, or was it only an unsuccessful proof? If in use at all, it must have been for a very short time only, and then succeeded by the so-called First issue. The appeal in the *S. C. M.* failed—as far as I can discover—to reveal any copies, or to extract any information whatever from the readers of that paper. Is it too much to hope that the readers of *M. P. J.* in 1905 will be able to throw some light on this subject, and thus clear up the matter in a satisfactory manner?

We have seen that the early, even if not the first, issues of the M. S. & L. were similar to

those of the L. & Y., and it must be noted that the same design was also used by the Manchester, South Junction, and Altrincham (owned jointly by the L. & N. W. and L. & Y.) at a little later date—probably about ten years, but the exact time I am unable at present to state.

I have never seen any of the stamps that were issued by the East Lancashire, but should be inclined to think that they also might have been printed from the same die. However it is to be hoped that specimens will come to light some day.

The Midland and North Eastern preferred to exhibit their respective heraldic bearings on their stamps; the former producing a series in orange; the latter in black, but with this important alteration: the *weight* allowed to be sent under any one stamp was shown upon the face of it instead of the price charged for carriage, the more usual arrangement. This, it appears to me, was rather a good idea as these stamps franked large parcels, and weight was the thing to be considered; once this was known it was an easy matter to attach the requisite stamps for that number of pounds.

These companies probably had the field to themselves for some few years, their distance from and non-dealings with London contributing to this state of affairs; but judging from the extracts given below there would seem to have been a great awakening and a general issue, by all the companies, of sets of newspaper stamps about the years 1866, 7, and 8. Most of the lines that were then in existence appear to have had various kinds of labels for different purposes, and from that time onward the practice has remained, although with modification. The chief exceptions were the three Southern companies; the London, Brighton, and South Coast; the South Eastern; the London, Chatham, and Dover; and it is only within the last few years that these lines have issued anything whatsoever that can be regarded as coming within the definition of a newspaper and parcel stamp. This I should define as "an adhesive label for the purpose of sending carriage paid, either newspapers—singly and in bulk—or parcels; such label being attached to the object that is to be forwarded".

(To be continued.)

THE FISCAL PHILATELIC SOCIETY.

Exhibition of British Colonial Fiscal and Telegraph Stamps.

TO BE HELD ON

APRIL 7th and 8th, 1905,

AT

EXETER HALL, STRAND, LONDON, W.C.

EXHIBITION COMMITTEE.

L. W. FULCHER	W. MORLEY
A. B. KAY	A. P. PEARCE
O. MARSH	W. SCHWABACHER

THE particulars previously published in the preliminary announcement as to the scheme of competition remain unaltered, and no further prospectus will be issued. It is to be clearly understood that in all Classes, *only* British Colonial Fiscal, Telegraph and Railway Stamps may be exhibited.

EXHIBITS.

Exhibits must be sent so as to arrive before March 20th next. To members of the Fiscal Philatelic Society no charge will be made for space, but non-members must prepay a fee of 5/-. Cost of return carriage of exhibits must in all cases be sent. The exhibits may be sent to W. HADLOW, 12, Adam Street, Strand, W.C., to the Secretary, or any member of the Committee.

INSURANCE.

Arrangements have been made for the insurance of exhibits against loss by theft or fire during the time the exhibition is open. A charge of 1/- per £100 insured value must be prepaid by the exhibitor.

JUDGES.

The following gentlemen have kindly consented to act as Judges—

E. D. BACON, L. W. FULCHER, A. B. KAY, A. P. PEARCE, A. SCHOELLER, and H. THOMSON.

ADMISSION TO EXHIBITION.

Admission to the Exhibition will be free, and tickets may be had on application to any member of the committee.

ADVERTISEMENTS IN OFFICIAL CATALOGUE.

Advertisements for the Official Catalogue must reach the secretary before March 6th next.

AUCTION SALE OF FISCALS.

The Auction Sale of Fiscal Stamps of all kinds will be held by W. HADLOW, at Covent Garden Hotel on April 7th. Lots for inclusion must be sent to the Auctioneer at 12, Adam Street, Strand, W.C., before February 14th, to allow of the Catalogue being issued for circulation abroad.

Reserves, if any, must be stated at the time of sending. Common fiscals are unlikely to sell.

The charge for selling will be 10% on the amount realised, with a minimum charge of 2/- per lot. A charge of 1/6 will be made for lots bought in. Catalogues may be had on application to the Auctioneer or Secretary.

Any further information respecting the Exhibition or Auction may be had from the Secretary—

A. B. KAY,
2, Haarlem Mansions,
West Kensington,
LONDON, W.

(To whom all communications should be addressed).

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. *Documents.* We extract from *Le Bulletin Fiscaliste* particulars respecting the unchronicled values for 1903 and the series for 1904.

1903.

25c., brown	50p., deep lilac
6p., deep violet	60p., rose
7p., orange-brown	70p., blue-green
8p., olive-green	80p., brown
9p., light brown	90p., claret
15p., ultramarine	100p., grey
20p., bistre	200p., magenta
25p., bottle-green	300p., deep violet
30p., salmon	400p., rose-lilac
40p., deep green	500p., bright rose

1904.

5c., grey-green	8p., ultramarine
10c., green	9p., salmon
20c., carmine	10p., bistre
25c., claret	15p., brown
30c., orange-brown	20p., grey-green
40c., brown	25p., orange-brown
50c., orange	30p., grey
60c., grey	40p., claret
70c., grey-blue	50p., grey
75c., deep red	60p., brown
80c., light brown	70p., deep green
90c., chocolate	80p., deep lilac
1p., green	90p., violet
2p., olive-green	100p., bright rose
3p., light brown	200p., deep olive gr'n
4p., blue-green	300p., rose
5p., deep lilac	400p., light brown
6p., deep grey	500p., carmine
7p., olive-green	

Bhavnagar Durbar. A new series is in use here of which the following values have been seen. They will be more particularly described in Messrs. Morley and Marsh's articles.

1a., purple	1r., purple-brown
2as., blue	2r., black
4as., pale brown	3r., dark blue
8as., dark brown	

Catamarca. *Argentine Repub. Le Bulletin Fiscaliste* gives details of three issues since the last one catalogued in our Supplement Catalogue The stamps consist of Types 95, and 96 of our Supplement Catalogue with a third new type consisting of Arms above in an oval band and the value in figures below, all surcharged with date. In the following list we give the types of the stamps, those without designation of types are of the third type mentioned above.

1901.

1c., brown (Type 95)	20c., brown (Type 95)
1c., red (,,)	25c., ?
5c., rose (Type 96)	50c., bronze-gr'n ,,
5c., red (,,)	1p., violet (Type 95)
10c., red (Type 95)	5p., ?

1902.

(a) Sur., in black.

1c., red (Type 95)	50c., b.-gr'n (Type 95)
5c., rose (Type 96)	1p., violet (Type 95)
10c., red (Type 95)	1p., emerald green
20c., brown (Type 95)	5p., orange (Type 96)
20c., blue	
25c., blue (Type 96)	

(b) Sur., in violet

20c., blue	1p., emerald green

1903.

1c., red (Type 95)	50c., brze-gr'n Type 95
5c., rose (Type 96)	50c., carmine-red
10c., red (Type 95)	1p., emerald-green
20c., blue	5p., orange (Type 95)
25c., blue (Type 96)	

1904.

1c., red (Type 95)	20c., blue
5c., rose (Type 96)	50c., red
10c., orange	1p., emerald-green

Cochin. Some discoveries by Messrs. Morley and Marsh will be fully described and illustrated in their articles. Meanwhile we list

Court Fees. ½, 1, 2, 3, 4, 5, 6 fanams, black
4, 6, 8, fanams, violet
1 rupee, violet
2 rupees, rose

Special Adhesives. 8 puttans, purple
16 ,, green

Holkar. Our publisher informs us that a new series has appeared for this state, but the name of the state is now described as "Indore."

India. Mr. E. W. Wetherell kindly sends us the following extract from the *Daily Post* (Bangalore) :—

India's Stamp Issue.

CALCUTTA, DEC. 21.

The Government of India have sanctioned the discontinuance of the issue of a number of the higher denominations of stamps at present in use, in view of the smallness of demand for them.

The stamps to be discontinued include.—

(1) Four and (2) eight-rupee foreign bill stamps.

(3) Six anna and (4) twenty-rupee share transfer stamps.

(5) Two rupee four anna hundi stamps.
(6) Four rupee eight anna do.
(7) Seven rupee eight anna do.

Also sixty-seven non-judicial stamps ranging in value from Rs. 27-8 to Rs 925 each, and twenty-nine impressed court fee stamps ranging in value from Rs. 205 to Rs. 875.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. January, 1905.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. VI. FEBRUARY, 1905. No. 2.

The Fiscal Stamps of the Indian Native States.

BY WALTER MORLEY AND OSWALD MARSH.

(*Continued from page 3.*)

BAHAWALPUR.

A native state within the Punjab, which stretches for more than 300 miles along the left bank of the Sutlej, the Punjnud, and the Indus, and is bordered on the other side by the desert of Rajputana. Area 17,285 square miles; population in 1901 was 720,662. The estimated gross revenue is 1,600,000 rupees. There is no tribute. The chief whose title is Nawab, is a Mahommedan of the Dandputra family from Sind. The dynasty established its independence of the Afghans towards the end of the 18th century and made a treaty with the British in 1838, to which it has always been loyal.

Type 1

There are revenue stamps for Court Fees and Receipts.

COURT FEES.

1880. No wmk. Perf. 15. Type 1.

1a., rose.	8as., olive-yellow.
1a., yellow-brown.	1r., green.
1a., brown.	2rs., grey.
2as., blue.	5rs., dark-blue.
2as., vermilion.	10rs., violet.
4as., Indian red.	

Forbin lists the 5 rupees, violet, and 10 rupees, brown, but we have not yet seen these two values in these colours.

Varieties on thicker paper.

8 annas, bistre.
2 rupees, grey.
10 ,, purple.

Proofs exist. 2 annas, blue and 8 annas, green on thin paper, imperf.
1 rupee, brown, 2 rupees, lilac, on thick card.

RECEIPT.

Type 2

1876. Lithographed. No wmk. Type 2.
1 anna, bright green, perf. 12½
1 ,, ,, ,, ,, 14½
1 ,, ,, ,, imperf.

Moens lists 1 anna, rose, which Forbin terms an essay, but we have not seen this stamp.

1877. Same type, but *engraved*. No. wmk.
1 anna, green, perf. 15
1 ,, dark green, perf. 15
1 ,, dark green, perf. 11½

Variety: On thicker paper.
1 anna, dark green, perf. 14

The engraved stamp, perf. 15, is in sheets of 80 (10 rows of 8) and the name of the state on this series is spelt "BHAWULPORE."

BHAVNAGAR.

A native state in Kathiawar, within the Gujarat division of Bombay. Area 2860 square miles; population 464,671 in 1891. The tribute is 154,490 rupees. The gross revenue in 1897-98 was 3,827,740 rupees. There is a state printing press. The chief whose title is Thakor Sahib is a Gohel Rajput. He was educated at the Rajkumar College at Rajkot and has visited England.

There is a series of revenue stamps for Court Fees, printed by Messrs. Waterlow & Sons. Types 1 and 2.

Type 1

Type 2

COURT FEES.

1887. With value in figures and words. No wmk. Perf. 14½. Type 1.

1a., vermilion and black.
2as., ,, ,,
4as., ,, ,,
8as., ,, ,,
1r., dark blue and black.
8rs., ,, ,, ,,
10rs., green and black.
12rs., ,, ,,
15rs., ,, ,,
60rs., (colour ?)
250rs., brown.
1000rs., orange.

Proofs on card exist of 8 annas and 60 rupees in brown.

1889? Same design, but value in words.

1a., carmine and black.
1a., vermilion and black.
2as., carmine and black.
2as., vermilion and black.
4as., vermilion and black.
8as., ,, ,,
2rs., dark blue and black.

The following also exist in this type, but it is not known whether they belong to the issue of 1887 or of 1889:—

4rs., light-red.
5rs., deep-red.
10rs., yellow.
12rs., chocolate.
15rs., orange.
20rs., bottle-green.
25rs., deep-green.
30rs., pale-green.
75rs., brown.
100rs., grey-black.

and also the values 35, 40, 50, 125, 200, 350, 450, and 750 rupees, the colours of the latter being unknown.

1900. No wmk. Perf. 14½. Type 2.

1a., purple.
2as., blue.
4as., pale-brown.
8as., dark-brown.
1r., purple-brown.
2rs., black.
3rs., dark-blue.
4rs., ?
5rs., ?
8rs., ?
10rs., ?
12rs., green.
15rs., ,,
20rs., ,,
25rs., green.
35rs., ,,
40rs., ,,
50rs., ,,
60rs., ,,
75rs., ,,
100rs., reddish black.
125rs., grey-black.
150rs., ,,
250rs., ,,
350rs., ,,
450rs., ,,
750rs., ,,
1000rs., yellow.

JHIND.

A native state within the Punjab. It ranks as one of the cis-Sutlej states, which came under British influence in 1809. The territory consists of three or four isolated tracts, amid British districts. Total area 1,268 square miles; population 282,051 in 1901. Estimated gross revenue 628,000 rupees. No tribute. The stamp illustrated is probably one of a series.

REVENUE.

18? Wove paper. Imperf.
12 annas, brown.

KISHANGARH (*or* KISHENGARH).

A native state in the Rajputana Agency. Area 874 square miles; population 88,200 in 1901. The revenue in 1896-97 was 568,097 rupees. No tribute.

The administration is highly spoken of. In 1897-98 rupees were coined at the mint to the value of 103,379 rupees bearing on the obverse the name of Queen Victoria in Persian characters. A series of revenue stamps are known, but are said to be obsolete and replaced by the combined postage and revenue series. Design as in illustration, printed on wove paper, increasing in size with value.

REVENUE.

189? (a) Imperf.
2 as., yellow.
4 as., rose-pink.
1 rup., red-brown.
5 rup., purple.

(b) Pin perf. 11½.
2 rup., yellow-green.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from p. 4.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

LINCOLNSHIRE CHRONICLE.
Registered 7 Sept., 1844.
Duty dies A 60, A 63.

LINCOLNSHIRE TIMES.
Registered 18 Jan., 1847.

LITERARY CHURCHMAN.
Registered ?
Duty dies A 728, B 18, 21.

LITERARY GAZETTE.
Registered ?
Duty die A (number illegible)

LIVERPOOL ALBION.
Registered 8 July, 1843.
Duty dies A 35, 50, 179, 351, 352, 542, M 24.

LIVERPOOL CHRONICLE & EUROPEAN TIMES.
Registered 6 Oct., 1849.

LIVERPOOL COURIER.
Registered 27 April, 1842.

LIVERPOOL EXPRESS.
Registered 24 Dec., 1846.

LIVERPOOL JOURNAL.
Registered 9 April, 1849.
Duty dies A 430, 433, 543, 632, 633.

LIVERPOOL MERCURY.
2 dies regd. 1 May, 1848.

LIVERPOOL PRICE CURRENT.
Registered 27 Feb., 1845.

LIVERPOOL REVIEW.
Registered 2 Jan., 1846.

LIVERPOOL TELEGRAPH.
Registered 23 Jan., 1846.

LIVERPOOL TIMES.
Registered 27 April, 1849.

LIVERPOOL WEEKLY NEWS.
Registered 24 Nov., 1846.

LLANELLY ADVERTISER.
Registered 4 Sept., 1848.

LLOYD'S ILLUSTRATED LONDON.
1 die regd. 23 Nov., 1842.
2 dies regd. 26 Nov., 1842.

LLOYD'S LIST.
Registered ?
Duty dies B13, 231

LLOYD'S WEEKLY LONDON
2 dies regd. 10 Jan., 1843.
2 dies regd. 22 April, 1843.
1 die regd. 8 April, 1845.
1 die regd. 4 May, 1848.
Duty dies A310, 314.

LOCOMOTIVE.
Registered 23 Sept., 1845.

LONDON & LIVERPOOL ADVERTISER.
Registered 3 July, 1847.

LONDON CITY MISSION MAGAZINE.
Registered 28 Feb., 1849.
Duty die A 712.

LONDON COMMERCIAL RECORD.
Registered 27 June, 1844.
Duty die B 37.

LONDON GAZETTE.
2 dies regd. 19 Nov., 1845.
10 dies regd. 20 Nov., 1845.
Duty dies A 13, 15, 16, 17, 23, 26, 28, 30, 51, 52, 53, 54, 56, 59, 70, 84, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 115, 118, 119, 120, 122, 124, 125, 126, 128, 129, 130, 131, 132, 133, 149, 160, 161, 167, 171, 176. 184, 185, 186, 187, 188, 190, 193, 195, 198, 201, 204, 206, 207, 208, 209, 211, 212, 224, 225, 227, 228, 229, 234, 235, 237, 238, 240, 242, 243, 244, 245, 246, 247, 248, 250, 251, 252, 259, 261, 267, 268, 269, 270, 271, 272, 273, 274, 280, 282, 283, 284, 290, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 306, 307, 308, 309, 310, 312, 315, 316, 319, 321, 339, 340, 346, 357, 358, 359, 360, 361, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 394, 399, 400, 403, 404, 405, 406, 407, 408, 409, 410, 412, 413, 418, 419, 420, 421, 423, 424, 425, 427, 446, 447, 449, 454, 456, 460, 462, 465, 468, 470, 471, 475, 479, 480, 481, 485, 487, 488, 489, 490, 492, 493, 494, 497, 498, 501, 503, 504, 507, 510, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 524, 525, 526, 527,

MORLEY'S PHILATELIC JOURNAL.

2/6 per annum, post free, to all countries. Subscriptions commence with the January No.

All editorial communications should be addressed to
L. W. FULCHER, B.Sc.,
56, BUCKLEIGH ROAD,
STREATHAM, LONDON, S.W.,
ENGLAND

All business matters are referred to the Publisher:
WALTER MORLEY, 15, Brownhill Gardens. Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of he above addresses.

EDITORIAL.

THE Fiscal Philatelic Society's Committee have been hard at work preparing for the Fiscal Exhibition and satisfactory progress is being made with the arrangements. The only serious criticism which has been levelled against the scheme of the Exhibition is the limitation of its scope to British Colonials which falls hardly on the continental members of the Fiscal Philatelic Society in particular. The matter is, however, solely a question of ways and means. It would have been very nice to have had a grand Exhibition of the Fiscals of the whole world but the undertaking would have been a great deal too much for the Fiscal Philatelic Society, both on the score of finance and of space required. It is tolerably certain from the exhibits already offered that the total space at Exeter Hall will be completely occupied by the fiscals and telegraphs of the British Colonies and on the financial side the resources of the Committee will be taxed to the uttermost. We feel sure that collectors will, on due reflection, see the wisdom of restricting the Exhibition to British colonials especially as the latter are most favoured in this country and we trust that, in the interests of fiscal philately, they will not refuse their co-operation. We may perhaps hold out a hope that, if this first Exhibition should prove a success, in another year or so the idea of an Exhibition of "Continentals" or "Americans" might be entertained, but we fear it will be some time yet before the philatelic public is sufficiently educated in fiscal philately to support a general Exhibition of all fiscal stamps.

The Fiscal Exhibition.

* * * * *

As regards the finances of the Exhibition we must earnestly appeal to collectors for more donations The amount yet received—something under £40 we believe—will hardly be sufficient to meet the expenses. The Committee have now opened a guarantee fund and those who do not wish to subscribe may perhaps be willing to become guarantors for a sum which will only be called for in case of necessity. We are glad to state that as an aid towards the finances a stall will be opened for the scale of fiscal literature the publishers of which have kindly offered to hand over half the sums realized on the books sold to the Exhibition fund.

Finance.

* * * * *

The fiscal Auction which will be held by Mr. Hadlow at Covent Garden Hotel on Friday April 7th, at 5 p.m. promises to be a success. The Catalogue is now out and includes a number of rare fiscals such as the B.C.A. £25; B.S.A £100, red and violet, £100 on £5, green; Cyprus, 1s. on 3d. perf. 12½. and perf. 14; Hair powder duty, 1786, 1d, red; Transvaal 5/-, with King's head inverted; U.S. 6c. Proprietary, $20, Probate of Will, Zululand, £20 and many others for which the bidding should be brisk. A copy of the Catalogue may be obtained from Mr. Hadlow or the Sec. of the Fiscal Philatelic Society

Fiscal Auction.

* * * * *

Philately has sustained a heavy loss by the death of Gordon Smith. After a successful course at Cambridge he became a barrister but gave up the law—where his great abilities held out every prospect of a brilliant career—to devote himself to philately. As a philatelist he will be remembered as long as philately lasts. As a writer and expert he was in the front rank and as a collector he got together some notable collections such as South Australia, Great Britain, etc. while he was one of the first to tackle the complicated issues of the English Private Telegraph Companies. His loss will be severely felt in many circles of activity.

Gordon Smith.

* * * * *

We must congratulate the Junior Philatelic Society on the very successful Exhibition which was held in Exeter Hall on Feb. 3rd. A capital show of all varieties of British stamps was on view and that it was appreciated is evidenced by the fact that over 10,000 visitors attended.

Jr. Phil Soc. Exhn.

* * * * *

A noteworthy effort is being made to train the young philatelist in the way he should go by the enterprising firm of Messrs. Stanley Gibbons & Co. If the future numbers of *Gibbons Stamp Weekly* sustain the promise of the numbers which have been already issued, this paper will command success and deserve it.

G.S.W.

* * * * *

We are informed by a New Zealand correspondent that the stamps of that country belonging to the "Not-Liable" series are so scarce by reason of the fact that they are only used on deeds of gifts to churches. This being the case the majority of the stamps probably remain on the deeds and collectors who possess a copy may consider themselves lucky.

N.Z. Not Liable.

BRITISH RAILWAY STAMPS.

By "K."

THE LANCASHIRE AND YORKSHIRE RAILWAY.

Issue I. 1855. Large rect, 56x42 mm. The same handsome design as the first issue of the M. S. & L. Railway.

1d., rose (shades)	p. 12.		Horizontal	Controls.
1d., red	,,	,,	,,	,,
2d., rose	,,	p. 12, 13½	,,	,,
2d., red	,,	p. 12	,,	,,
3d., rose	,,	,,	,,	,,
3d., rose red	,,	,,	,,	,,
4d., rose	,,	p 12, 13½	,,	,,
5d., ,,	,,	p. 12	,,	,,
6d., ,,	,,	,,	,,	,,
6d., ,,	,,	p. 13½	Vertical	,,

NOTE. The last mentioned variety is possibly an error.

Issue II. Probably 1855. Medium rect, 42x 30 mm. For single newspapers only. Arms (crossed shields and crown) and floral design in centre, with labels above and below inscribed "L. & Y. RY" and "Prepaid Newspaper" on a background of diagonal lines.

(½d.,) rose, many shades; perf. 12, 13½; with either vertical or horizontal controls.

Issue III. Large rect 55x48 mm. The central design is a black figure of value encircled by band inscribed with name of railway. At top and bottom are labels with "prepaid parcel label" above and 4 lines of instructions below; on each side are spaces for the No. and controls which are in black. A quantity of ugly conventional ornamentation covers the rest of the stamp.

3d., black and brown, perf. 12

NOTE. Little is known of this issue, which may have been made for parcel traffic about 1870.

Issue IV. Medium square, 30 mm. Design similar to that for Railway Letter Fee Stamps, with dotted spandrels: perf. 12.

(a) The circular central band inscribed "At owner's risk. Prepaid single newspaper."

½d., 2d., vermilion. Horizontal black controls.

(b) Inscribed "At owner's risk, prepaid newspaper parcel."

1d., 2d., 3d., 4d., 6d., vermilion. Black controls.

NOTE. Varieties exist in the shape of the D of 2d., and 3d., and also, of course, in the size and shape of controls.

Issue V. 1899. For all parcels. Same size as foregoing; the central band, which is inscribed with the name of the Company, contains the Arms, and a large white figure of value. Labels at sides inscribed "Prepaid" "Parcel Stamp" and at top and bottom with value in words. Horizontal controls. Perf. 12

1d., 2d., 3d., 4d., 5d., 6d., 7d., 8d., 9d., vermilion.

RAILWAY LETTER FEE STAMPS.

Printed by Messrs. Blacklock, of Manchester their usual type and perforation (12).

Printing 1. 2.91. Transfer 1. Faint guide lines. No controls.

Printing 2. 7.94. Transfer 1. Faint guide lines. No controls.

Printings 3. 9.97. Transfer 1. Guide lines removed. No controls.

Printing 4. 1898. Transfer 1. Guide lines removed. Controls 1 to 3750.

Printing 5. 1.00. Transfer 1. Guide lines removed. Controls 3751 to about 5000

Printing 6. ? 1901. Transfer 2. Guide lines removed. Controls up to 8748.

Printing 7. 5 01. Transfer 2. Guide lines removed. Controls up to 13752.

Printing 1904. Transfer 2. Guide lines removed. Controls up to ? ?

NOTE. The first two printings are almost indistinguishable, but later ones may easily be identified by means of the control numbers.

GERMAN RAILWAY STAMPS.

OF the series for the Prussian State Railways chronicled in our Journal for November 1903 and stated to have been withdrawn, our publisher has seen 4 additional values.

40 pf., orange-red
70 ,, purple
80 ,, orange
90 ,, brown

Of the same type, but inscribed "PREUSZ. HESS. STAATSEISEN." with figures of value overprinted in darker colours.

5 pf., carmine
30 ,, blue-green
40 ,, orange-red
50 ,, lilac
60 ,, ultramarine
1 mark, grey

Same type, but inscribed "KGL. SACHS. STAATSEISEN." with figures of value overprinted in *black*.

30 pf., blue-green and black
40 ,, orange-red ,,
50 ,, lilac ,,
70 ,, purple
80 ,, orange ,,
90 ,, brown ,,

New type. Inscription at top in two lines. "Kgl. Sachsische Staatseisenb." with figures of value overprinted in black.

30 pf., blue-green and black
40 ,, orange-red and black

Probably a complete series of values of each set exists and Railway Stamps have apparently been placed in use again as copies we have are cancelled 1903 and 1904.

PHILATELIC SOCIETY OF INDIA.

We append some extracts from the report of the Proceedings at the Annual General Meeting of this Society, kindly sent to us by Mr. W. Corfield.

The annual general meeting of this Society was held in Calcutta on Friday the 27th, January, 1905 at 6 p.m., Mr. C. Stewart-Wilson presiding. The provisional accounts for the year 1904 disclosed a satisfactory financial position. Since the last meeting the second edition (revised) of the Society's handbook on the surcharged stamps of Chamba, Faridkote, Gwalior, Jhind, Nabha and Patiala by Messrs. Stewart-Wilson and B. Gordon Jones has been published and has met with a favourable reception. The

nucleus of a public collection of Indian stamps has been formed, the arrangements for continuing which were entrusted to Mr. Corfield

An advance copy of the Society's new handbook on the Fiscal and Telegraph issues of British India by Messrs. C. S. F. Crofton, I C. S., and W. Corfield was laid on the table.

The work was very fully illustrated and is the first of its kind to deal with the non-postal emissions of India. It covers all the ground from 1860 to the end of 1904, and deals with following classes of stamps of both this and the last reign; Receipts, Foreign Bills, Customs, Share-Transfers, Special Adhesives (including Hundis and Advocate, Attorney, and Vakil issues), Petitions, High Court, Small Cause Court, Calcutta Small Cause Court, Court Fees, Notarial, Forests, Postal Notes, Postal Service and Telegraphs. Full reference lists are appended. The Secretary was instructed to submit copies to London in time for the forthcoming exhibition of the Fiscal Philatelic Society in Exeter Hall. It was reported that the Society's handbook on the Postal and Telegraph issue of British India by Messrs Hausburg and Stewart- Wilson is making good progress. It will be the most complete work on the subject yet attempted and will be sumptuously illustrated and produced. Its appearance cannot, however, be looked for this year as the detail work necessitated by its compilation is very considerable.

THE FISCAL PHILATELIC SOCIETY.

MEETING held January 5th, 1905. Present, Mr. W. Schwabacher (chair), Messrs. Fulcher, Marsh, Thompson, Thomson, South and Kay.

The embossed adhesive fiscals of Great Britain, (Customs, Police Court) were discussed and listed.

The details of the Exhibition of British Colonial Fiscals, and Auction Sale have been settled, and the complete announcement published. Copies can be had on application to the Secretary.

It is to be hoped that all able to exhibit will do so, as the scheme of competition has been arranged so that the most modest exhibitor may successfully compete. In the interests of the furtherance of fiscal stamp collecting, and the success of the Exhibition as large a display of stamps as possible is desired.

Donations to the Exhibition Fund have been received with thanks from the following gentlemen :—Messrs. A. Baillière, E. Cornish, T. P. Dorman, L. W. Fulcher, A. B. Kay, O. Marsh, W. Morley, A. P. Pearce, G. W. Pepper, Ph. le Renotière, W. Schwabacher, A. M. South, H. Thompson and D. Thomson. The expenses however, will be very considerable and the Committee will be glad to receive further contributions from any interested, as it is essential that the Exhibition be not unduly hampered financially.

Attention is drawn to the notices regarding the Auction Sale, and advertisements for the Official Catalogue.

Sheets for the Exchange sections Home Continental and American, should reach the Secretary before the end of the month.

Meetings have been held on February 2nd & 14th, but owing to the vast amount of work in connection with the forthcoming Exhibition, the usual cataloguing of Great Britain fiscals has not been proceeded with.

Messrs C. Stewart-Wilson (India) W. W. Norton (U.S.A) and T. H. Hinton (London) have been duly elected members.

Further donations to the Exhibition Fund have been received from Messrs. Cooper, Evans, Gilbert & Köhler, Hadlow, Preater and Wells. The amount as yet subscribed being about £25. The expenses however will be considerably more, and it is hoped that all interested will help to make the Exhibition a success and thus aid in the furtherance of fiscalism.

Advertisements for insertion in the Official Catalogue of the Exhibition must reach the Secretary before March 14th. Intending Exhibitors will also kindly notify, without delay, in what countries and classes they intend exhibiting, so that arrangements can be made for all countries to be shown.

The Exhibition of British Colonial Revenue Stamps will be held on April 7th and 8th next at Exeter Hall, London, W.C. Admission free by tickets which can be obtained, together with the Rules of Society and any desired information respecting fiscals from the Secretary :—

A. B. KAY,
2, Haarlem Mansions,
West Kensington,
LONDON, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Brazil. *Consumo.* Our publisher submits two high values, the first of Type 262 of our Catalogue of South American fiscals, with value inscribed "2 mil reis." Rouletted.

2 mil reis, green

The second is of an analogous type to type 265. Imperf.

1000 reis, green

Dr. Ramos also sends us a 10,000 reis value, printed in two colours on the underside of a thin transparent paper and informs us of the existence of three higher values of the same type and colour. The design is oblong and consists of the Head of Liberty to left, surrounded by 21 stars in a central circle. At the sides are two circles lettered "CONSUMO" and each cut by a vertical band with figures "10,000." The part of the design above described is in green, the background and frame

of the stamp is in lilac. Above the central circle is the name "E. U. DO BRAZIL" and on a thin plain label at the top of the frame, between the vertical bands bearing the figures of value are the words "TALAO" against the left vertical band and "GUIA" against the right. At the bottom the word "CONSUMO" in similar positions. The stamps are special for the duty on "Tecidos" (Textiles) and are cut in half when used. Perf. 12½.

10,000 reis, green and lilac
20,000 " " "
50,000 " " "
100,000 " " "

Cape of Good Hope. Mr. Kay, has found a new value of the 1879 issue. Wmk. Crown C. C. Perf. 14.

9d., red-brown on yellow.

Ceylon. Mr. Crofton has discovered two types of the Foreign Bill, 1s., red-brown, of the first issue. In the newly discovered type the most noticeable differences are (1) that the "E" of "ONE" is larger and (2) the line of the background running through the round stop under "s" of "1 s" is to the right instead of through the centre.

Cyprus. Mr. Kay, has discovered the 2/-, green and blue, Queen's head, wmk. script VR. perf. 12½.

Gwalior. Mr. A. H. Smith sends us a Receipt stamp for this state which was issued on the 1st, January. Wmk. Quatrefoils. Perf. 14. Type as illustrated.

1 anna, grey-green

Malta. The 4d., brown and 1s., lilac have been issued with the overprint **"REVENUE"** in *block* letters.

Dawson. *Canada.* We have not yet illustrated the type of the Mining Court Law Stamps which we chronicled last May. We now rectify this omission.

Mexico. We are indebted to M. A. Baillière for the following items:—

Contribution Federal. 1870-71. The 1 peso exists in *green* and in *black* the latter being an error of colour.

1877. Besides the two types already known of the 5 pesos, *green* and *yellow-green*, there exists a third in which the ornaments are different.

5 pesos, grey-blue (burélé)

Documentos. 1898-99 50 pesos, blue
1899-1900. 50 pesos, red-brown

Portugal. *Vice Consulados.* Mr. A. B. Kay submits some values of a series for 1904 but we find *La Bulletin Fiscaliste* gives a series of values for 1902 and 1904 as follows —

1902. 50, 100, 150, 200, 250, 400, 500, 800, 1$000, 2$000, 3$000, 4$000, and 5$000, lilac, black, and red.

1904. 50, 100, 150, 200, 250, 400, 500, 800, 1$000, 2$000, 3$000, 4$000, 5$000, 10$000, 20$000, 30$000, 40$000, 50$000, green, yellow and black.

Portuguese Indies. M. A. Balliére informs us that another postage stamp exists with the surcharge "Contribuçao industrial."

20 reis on 1 tanga, blue

Sapucaia. (*Mun. Rio de Janeiro. Argent. Repub.*) M. A. Bailliére kindly communicates the existence of stamps bearing a head of the Republic with a Phrygian cap, lettered "Camara municipal de Sepucaia."

1000 reis, green.

Yukon. (*Canada*). We illustrate the type of the recently issued Law Stamps.

Western Australia. *Stamp Duty. Le Bulletin Fiscaliste* illustrates one value of a new series for this colony. The complete series appears to be as follows. Wmk. Crown W.A. Perf. 14.

1d., 3d., 6d., carmine and black.

1s., 2s., 2s. 6d., 5s., 10s., 15s., green and black. £1, £1 10s. £5, £10, £25, £50, £100, violet and black.

Published by WALTER MORLEY, 15, Brownhill Gardens Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. February, 1905.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VI. MARCH, 1905. No. 3.

The Fiscal Stamps of the Indian Native States.

By Walter Morley and Oswald Marsh.

(*Continued from page 11.*)

JAWHAR.

A NATIVE state in the Konkan division of Bombay situated among the lower ranges of the Western Ghats. Area 534 square miles; population 47,264 in 1901. Estimated gross revenue 157,520 rupees. No tribute. The chief, who is a Koli by caste, traces back his descent to 1343.

Receipt.

18? Type as in illustration. Wove paper. Perf. 11½.
1a., ultramarine.
1a., blue.
8as., green.

JEYPORE (*or* JAIPUR).

A native state in the Rajputana Agency. Area 15,349 square miles; population 2,658,075 in 1901. Revenue in 1896-97 was 6,700,000 rupees. Tribute 400,000 rupees. Only one revenue stamp is recorded as yet in Roussin's Catalogue, viz. the Indian Receipt stamp surcharged with the name of the state. We have not seen a copy, but Roussin evidently had a few as it was priced at 1 franc only.

Revenue.

1880. Black sur. Perf. 14.
1a., lilac.

BUNDI.

Also known as Boondee, a native state in the Rajputana Agency. Area, 2245 square miles; in 1901 the population was 171,227. The tribute payable is 120,000 rupees, the estimated gross revenue in 1897-98 was 700,000 rupees. Only one stamp is known to us, used for receipt purposes.

Receipt.

1399. Thin wove paper. Perf. 12.
1 anna, rose (shades).

of the stamp is in lilac. Above the central circle is the name "E. U. DO BRAZIL" and on a thin plain label at the top of the frame, between the vertical bands bearing the figures of value are the words "TALAO" against the left vertical band and "GUIA" against the right. At the bottom the word "CONSUMO" in similar positions. The stamps are special for the duty on "Tecidos" (Textiles) and are cut in half when used. Perf. 12½.

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1 anna, grey-green

Malta. The 4d., brown and 1s, lilac have been issued with the overprint **"REVENUE"** in *block* letters.

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1s., 2s., 2s. 6d., 5s.. 10s., 15s., green and black. £1, £1 10s. £5, £10, £25, £50, £100, violet and black.

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Vol. VI. MARCH, 1905. No. 3.

The Fiscal Stamps of the Indian Native States.

By Walter Morley and Oswald Marsh.

(*Continued from page 11.*)

JAWHAR.

A NATIVE state in the Konkan division of Bombay situated among the lower ranges of the Western Ghats. Area 534 square miles; population 47,264 in 1901. Estimated gross revenue 157,520 rupees. No tribute. The chief, who is a Koli by caste, traces back his descent to 1343.

Receipt.

18? Type as in illustration. Wove paper. Perf. 11½.
1a., ultramarine.
1a., blue.
8as., green.

JEYPORE (*or* JAIPUR).

A native state in the Rajputana Agency. Area 15,349 square miles; population 2,658,075 in 1901. Revenue in 1896-97 was 6,700,000 rupees. Tribute 400,000 rupees. Only one revenue stamp is recorded as yet in Roussin's Catalogue, viz. the Indian Receipt stamp surcharged with the name of the state. We have not seen a copy, but Roussin evidently had a few as it was priced at 1 franc only.

Revenue.

1880. Black sur. Perf. 14.
1a., lilac.

BUNDI.

Also known as Boondee, a native state in the Rajputana Agency. Area, 2245 square miles; in 1901 the population was 171,227. The tribute payable is 120,000 rupees, the estimated gross revenue in 1897-98 was 700,000 rupees. Only one stamp is known to us, used for receipt purposes.

Receipt.

1899. Thin wove paper. Perf. 12.
1 anna, rose (shades).

BASHAHR (*or* BISAHIR, BUSSAHIR).

A native state within the Punjab, amid the Himalaya mountains. Area 3,300 square miles; population about 75,000. The estimated gross revenue is 70,000 rupees. The tribute is 39,450 rupees. The administration is temporarily in charge of a British Official.

The series of stamps known are probably for Court Fees, and are of various designs similar to illustration.

COURT FEES.

18? Wove paper. Imperf.
12 annas, violet.
2 rupees, brown.
4 ,, green and red.
5 ,, rose and green.

Proofs in black exist of the values 1, 2, 4, 8, 12 annas, and 1, 2, 3, 4 and 5 rupees.

18? Surcharged with monogram in red.
1 anna, green, perf. 10½.
4 annas, lilac, ,, 11½.
4 ,, ,, ,, 10½.

With monogram in violet.
2 annas, rose, perf. 11½.

CASHMERE (KASHMIR).

Since 1880 the Kashmir Durbar has resumed its authority over those outlying provinces, stretching to the north west, the centre of which is Gilgit and resulted in March 1889 in the establishment of the Gilgit agency. The British President who permanently represents the British Government in the Durbar, resides at Srinagar and Jammu. The population of Cashmere and the outlying provinces including Chitral was 2,906,173 in 1901.

Only one revenue stamp is at present known to us, (see illustration) and is probably a receipt stamp.

RECEIPT.

1900. Wmk. quatrefoils (multiple) perf. 14.
1 anna, lilac and rose.

BIKANIR.

A native state in the Rajputana agency, with an area of 2309 square miles. In 1901 the population was 584,712. The present Maharaja, Ganga Singh, was born in 1879, succeeded in 1887 and was intrusted with full powers in 1898. In 1897-98 the gross revenue was 2,146,064 rupees. An imperial service corps is maintained which took part in the China expedition of 1900-01. The town of Bikanir is surrounded by a stone wall 6 feet thick, 15 to 30 feet high, and 3½ miles in circuit, with five gates. It has an estimated population of 60,000. The series of stamps of this state are more difficult to describe and more numerous, and we may not have fitted in some of the issues which we describe as Court Fees correctly, as they may represent different duties. In fact the earlier issues were imported and sold as *Postage ! !* by dealers for some time, and it is probably owing to this fact that some of them survive for our fiscal collections to-day. The Foreign bill series only recently became known to us while trying to obtain material from the state itself.

FOREIGN BILL.

1904? Laid paper. Imperf. Type 1.

2 annas, green	10 annas, green	1r. 8as., green
4 ,, ,,	12 ,, ,,	3 rupees, ,,
6 ,, ,,	1 rupee, ,,	6 ,, ,,

REVENUE *or* COURT FEES.

1880. Wove paper. Imperf. Types 2 to 8.

¼a., black	4as., red & black	1r., red & black
½a., red	6as., ,,	2rs., ,,
¼a., red	8as., ,,	
2as., red & black	12as., ,,	

Type 2

Type 3

Type 4

Type 5

Type 6

Type 7

(To be continued.)

Type 8

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from p. 12.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

LONDON GAZETTE.
—*continued.*
528, 530, 531, 533, 534, 535, 537, 538, 539, 540, 541, 558, 560, 561, 562, 563, 566, 573, 574, 594, 595, 596, 599, 603, 604, 605, 606, 607, 608, 609, 610, 611, 613, 614, 616, 617, 618, 619, 622, 626, 628, 629, 631, 634, 635, 636, 637, 645, 646, 648, 649, 650, 651, 653, 663, 665, 667, 668, 671, 674, 675, 676, 677, 684, 685, 686, 687, 688, 691, 709, 714, 720, 721, 724, 725, 727, 728, 729, 730, 731.
B 2, 3, 7, 8, 9, 10, 11, 12 13, 14, 15, 16, 18, 23, 24, 25, 26, 27, 28, 29, 30, 31 32, 33, 34.
Error. *Paper die inverted* (reading down instead of up).
Duty die, A 615.

LONDON JOURNAL & PIONEER.
Registered 17 Mar., 1845.

LONDON MERCURY.
Registered 7 July, 1847.

LONDON MEDICAL GAZETTE.
Registered 30 April, 1845.

LONDON MUSICAL GAZETTE.
Registered 5 April, 1849.

LONDON RAILWAY.
Registered 8 Oct., 1845.

LONDON REVIEW.
Registered 31 Dec., 1849.
Duty die B 24.

LONDON TELEGRAPH.
2 dies regd. 7 Jan., 1848.

LYNN ADVERTISER.
Registered ?
Duty dies B 16, 31.

MACCLESFIELD CHRONICLE.
Registered 26 July, 1842.

MACCLESFIELD COURIER AND HERALD.
Registered 6 Jan., 1849.

MACKENZIE'S RAILWAY TIME TABLES.
Registered 4 May, 1847.

THE MAESTRO.
Registered 10 April, 1844.

MAGAZINE ON PUNISHMENTS.
Registered 10 June, 1845.

MAGISTRATE.
Registered 1 Jan., 1849.

MAGNET.
1 die regd. 5 May, 1842.
2 dies „ 11 April, 1848.
Duty die B 37.

MAIDSTONE GAZETTE.
Registered 11 April, 1848.

MAIDSTONE JOURNAL.
Registered 16 April, 1842.

MAIL.
Registered 13 Mar., 1849.

THE MAIL.
Registered ?
Duty die B 39.

MAINZER'S MUSICAL TIMES.
Registered 16 July, 1842.

MANCHESTER ARGUS.
Registered 25 Aug., 1845.

MANCHESTER COURIER.
Registered 21 Dec., 1848.

MANCHESTER EXAMINER.
1 die regd. 31 Dec., 1845.
2 dies „ 22 Mar., 1848.

MANCHESTER EXAMINER AND TIMES.
1 die regd. 1 Jan., 1849.
2 dies „ 18 Jan., 1849.
Duty die M 31.

MANCHESTER EXPRESS.
2 dies regd. 26 Dec., 1846.

MANCHESTER GUARDIAN.
2 dies regd. 19 Sept., 1846.
2 dies „ 22 Mar., 1848.
3 dies „ 30 Jan., 1849.
Duty dies M 18, 36, 45.

MANCHESTER HERALD.
Registered 25 April, 1843.

MANCHESTER PRICES CURRENT
Registered 14 Nov., 1846.

MANCHESTER SPECTATOR.
Registered 19 Jan., 1849.

MANCHESTER TIMES.
Registered 9 Jan., 1846.

MANCHESTER TRADE CIRCULAR.
Registered 28 Dec., 1847.

MANCHESTER TRADE REPORT.
Registered 23 Mar., 1844.

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EDITORIAL.

Indian Fiscals.

AN important and valuable addition to the literature of fiscal philately has just come to hand in the shape of a monograph on "*The Adhesive Fiscal and Telegraph Stamps of British India. Compiled from Official and other sources for the Philatelic Society of India by C. S. F. Crofton and W. Corfield.* The authors are both active members of the Fiscal Philatelic Society as well as of the Society under whose auspices the work sees the light, and both have recently added largely to our knowledge of Indian fiscals stamps. We think that the Fiscal Philatelic Society may justly consider itself entitled to some credit for having perhaps indirectly stimulated the authors, by its studies of British Colonial fiscals, to the valuable researches, the fruit of which is now at the disposal of the fiscal collecting fraternity, contained in the present work. Having had the advantage of information from official sources this work sheds valuable light on the issues of the various complicated provisionals which makes India such a "difficult" country fiscally and it at once becomes indispensable for the collector of Indian fiscals. We need hardly say that being excellently got up, well printed and abundantly illustrated, as we are now accustomed to expect in works published by the Philatelic Society of India, the work is a handsome addition to any philatelist's library.

As the work breaks so much new ground we are constrained to venture a brief analysis of some interesting points for our readers. This will perhaps serve to show what a philatelic feast is here set forth and we hope will induce many to acquire the work and regale themselves at leisure on the dainties spread before them.

As regards the order of treatment our authors say that "Owing to the large number of provisionals of various classes and to avoid inconvenience we have followed the principle of describing the stamps in chronological instead of alphabetical class order, taking the Commercial before the Judicial." Hence we stamps are treated in the following order:—(1) Receipts (2) Foreign Bills (3) Customs (4) Share Transfers (5) Special Adhesives (6) Petitions (7) High Court and Small Cause Court (8) Calcutta Small Cause Court (9) Court Fees (10) Notarial (11) Forests (12) Postal Notes (13) Postal Service (14) Telegraphs. The Receipt Stamps call for no special remark. As regards the first issue of Foreign Bills, embossed dies struck in pink and overprinted "FOREIGN BILL" in green, the authors are apparently quite correct in their surmise that these were printed at Somerset House, for we remember to have come across single copies of these stamps among the Archives while studying the British Adhesive Fiscals. We also believe that there were in the Archives two dies "A" and "B" of each value. Our authors say that the 4r. exists with die letter "A" only, but if we are correct Die "B" was made, although it may not have been brought into use. We are glad to note that the sheets of these stamps consist of five rows of eight, the two bottom rows being *tête bêche* with respect to the upper three as no doubt this is the arrangement of the sheets of British fiscals of similar character such as Bankruptcy, Chancery Fee Fund, Patents, &c., though we have never hitherto found any evidence on which to base a presumption. It is a very remarkable fact that remainders of the 1 rupee value, printed in 1860, were issued in Calcutta in 1901 with an 8 anna surcharge in black and again in 1904 with a 4 anna surcharge. The latter provisional is entirely new to us. The long rect purple Foreign Bills are fully dealt with in their various printings as indicated by shades; these, again, present a close analogy to similar British fiscals printed in purple. Three different papers were employed for these stamps and illustrations are given of the two types of wmk. which exist on these (as well as the Special Adhesives). We gather that the second type of wmk. came into use in 1882. Only values up to 3r., except the 3as, 1r and 2r. exist on the third paper with the second type of wmk. In 1898 a 2as provisional was made, to fill a want, by surcharging the 2r., but the provisionals which appeared from 1901 to 1904 were made to work off surplus stocks. The numbers of the latter created are given from which it appears that the 2as., on 24r., and the 3r., on 8r., should be the rarest. We propose to continue this review in our next number.

* * * * *

Paris Fiscal Exhibition.

We were surprised in perusing last month's "*Bulletin Fiscaliste*" to find a report of a Fiscal Exhibition recently held in Paris as we had previously heard no rumours that such an event was in contemplation. It appears to have been a great success. The fiscals of all countries were shown and we read that the number of exhibitors, necessarily limited for a first exhibition, was redeemed by the quality of the exhibits. We hope to present our readers with a further notice of this exhibition in a future number.

NOTES ON THE HISTORY OF

BRITISH RAILWAY STAMPS.

BY G. W. J. POTTER.

(*Continued from page 6*)

The earliest entry connected with our present subject which I have found appears in the *S.C. M.* Vol. II p. 153, this being the number for October, 1864. A woodcut of the stamp issued by the Caledonian Railway for the conveyance of one newspaper is given, thus negativing K's claim for the Bristol and Gloucester stamps (*M.P.J.* II. 14.) that they were the first railway parcel stamps reproduced in an English *philatelic* journal. True, the C.R. stamp is portrayed by means of a wood block, and those of K's by half-tone blocks, but both kinds are copies or reproductions in the correct sense of the word. The letterpress is as follows:—

> We have now actually to describe and depict another private office stamp of our own country. In this instance, not England but Scotland affords the specimen. The figure represents the stamps except in hue, which is pale green.

The following extract is from the *Scotsman* alluding to this stamp:—

> The Caledonian Railway has just adopted a plan for the transmission of single copies of newspapers by rail which is likely to prove of great use to newspaper readers on that line, and in the locality it traverses; the system is simply an issue of farthing stamps, prepared after the fashion of postage stamps; perforated and gummed like those, they are sold in sheets containing a dozen, the price of the sheets being of course, threepence.

It must be noted that the stamps were *rouletted*, not perforated, but this is an excusable slip on the part of the Editor; probably, few people other than philatelists know the difference between perforation and roulette. The size of the stamp, according to the engraving, is 3.3 by 4.2 centimetres; this refers only to the printed portion and not to the stamp as a whole. Practically it is a *facsimile* of the original label, even to the control number which is 1774.

In the next month's issue we read that—

> Country subscribers must be familiar with the invariable practice of a flock of sheep to follow the leader, right or wrong. We have already chronicled the appearance of two local British postal parcel emissions, and we have now to note two more. Should the example be generally adopted, as many pages of an album will have to be devoted to British as at present to the United States locals.
>
> One of them emanates from the Edinboro and Glasgow Railway and is identical with that for the Caledonian Railway, figured in our last, with the natural exception of name and number.
>
> The other, for the L. & N. W. is more pretentious in appearance, being just double the size. It is printed in green on white. A large lozenge is inverted in two triangles, whose points, were they visible, would touch each other. In the centre of the lozenge is a large 3d., and on the white triangles and upper part of the frame of the lozenge is LONDON AND NORTH WESTERN RAILWAY COMPANY. PREPAID NEWSPAPER PARCEL. Four triangular interstices are filled in with ornamentation.

In the number for January, 1865, further details of the premier issue of the 'premier line', as the L. & N. W. likes to be thus described, are given.

> We have received others of similar device and colour numbered respectively, 2d., 4d., 6d. and 9d. These are at present in use on the northern parts of the line, not franking packets from London; but we have also been favoured with a sight of another series submitted to the authorities for approval, and prepared exclusively for newspaper packets from town. These are the same in design, but printed in black on yellow paper; they range in price from 2d. to 5s., the intermediate ones being 3d., 4d., 6d., 9d., 1s. and 2s. 6d.

Here we have another interesting statement, and again we have to ask the question— were these stamps on straw coloured paper ever issued, or did they they never get beyond the status of essays or proofs?

At all events both sets were chronicled by *Le Timbre-Poste* in the issue dated 15 December 1864; and *Le Timbrophile*, in February 1865, comments amusingly upon the large size of these stamps.

> Decidedly this country [Great Britain] has thrown itself headlong into fantasticalness and eccentricity. Already the railways of the North of Scotland are endowed with stamps of a more than reasonable dimension; but, behold, the L. & N. W. R. jealous of their predecessors, have produced a series of eight stamps, good truly for the inhabitants of Brobdingnag, but not for poor little human beings like ourselves; truly it is contrary to all reason, for they are not any longer stamps, but hand bills. . . . . .
>
> The essays that we have are black upon yellow. The stamps are printed in green upon white.

It is a fairly well-known, but none the less a regrettable, fact, that the average stamp collector objects to include fiscals in his album—why? The answer is found in the above extract: the stamps are too large; they are of different sizes; and worst of all, they overlap the regulation space in his dearly cherished album, with its rectangular ruling designed to accommodate only the respectable postage stamp, which seldom deviates much from the orthodox size. Although the growing cult of the fiscal stamp has induced those who collect such to mount their treasures in albums without rigidly defined spaces, still there are some—especially those of the postal section—who are nevertheless infatuated with the idea that each stamp should

be duly confined in its own four-barred cage. I sincerely hope that there are not many people left who use those albums wherein a regulation number of spaces and no more is left for the stamps of each particular country; some of these books being further embellished (!) with wood blocks of the stamps that are to fill the spaces. Without doubt this method brings collecting down to its lowest form: all that is required being to beg, borrow, or appropriate the requisite number of stamps to fill the cages, and the task is done. No varieties of shade, perforation, surcharge, or anything else are allowed. Likewise new issues, and old issues should such be unknown, are both strictly warned off; no provision being made for them. When a collection is built up on these lines there can be no inducement for research, and the owner usually displays very little knowledge of the items contained therein; naturally, when the stamps have been obtained all interest has vanished, and usually the *collector* sells out, disgusted with the whole thing. Such, I submit, is emphatically not the way to collect, and if more beginners would include fiscals with their postals, and start with an album where the stamps can be placed in any desired position on the leaf, I am convinced that the study of fiscals —including rails—would receive a well deserved impetus, and collecting as a whole would be placed upon a more rational basis.

However this is somewhat of a digression so I will return to the notes and discoveries.

(*To be continued.*)

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

(*Continued from Vol. V. page 99*).

CHANCERY FEE FUND.

1853. Embossed in *pink* on blue paper, wmk. only with maker's name (J. Whatman). Black dividing lines. Imperf.

3d. Die A.

6.	i.	53	1.	vi.	54
7.	i.	53	11.	vii.	54
3.	ii.	53	26.	xi.	55
1.	xi.	53	28.	ii.	56
2.	xi.	53	25.	vii.	56

4d. Die A.

6.	i.	53	28.	x.	54
31.	i.	53	2.	xii.	54
1.	iii.	53	11.	i.	55
15.	iv.	53	8.	ii.	55
25.	iv.	53	21.	iii.	55
2.	vi.	53	29.	iii.	55
30.	vi	53	20.	iv.	55
28.	vii.	53	2.	vi.	55
22.	viii	53	17.	vii.	55
1.	xi.	53	25.	vii.	55
8.	xi.	53	6.	xi.	55
23.	i.	54	26.	xi.	55
3.	iii.	54	22.	i.	56
25.	iii.	54	23.	ii.	56
3.	v.	54	1.	iv.	56
1.	vi.	54	28.	iv.	56
11.	vii.	54	22.	v.	56
4.	viii.	54	8.	vii.	56

8d. Die A.

7.	i.	53	11.	vii.	54
31.	i.	53	4.	viii.	54
1.	iii.	53	28.	x.	54
1.	iv.	53	2.	xii.	54
16.	iv.	53	11.	i.	55
2.	vi.	53	7.	ii.	55
30.	vi.	53	8.	ii.	55
28.	vii.	53	20.	iv.	55
22.	viii.	53	23.	vi.	55
1.	xi.	53	26.	vi.	55
8	xi.	53	25.	vii.	55
23.	i.	54	6.	xi.	55
3.	iii.	54	26.	xi.	55
25.	iii.	54	23.	ii.	56
3.	v.	54	22.	v.	56
3.	vii.	54			

1s. Die A.

6.	ii.	55	26.	xi.	55
1.	vi.	55	22.	i.	56
25.	vi.	55	23.	ii.	56
25.	vii.	55	6.	vi.	56
8.	xi.	55	10.	vii.	56

1s. 4d. Die A.

7.	i.	53	25.	iii.	54
1.	ii.	53	3.	v.	54
1.	iii.	53	1.	vi.	54
16.	iv.	53	11.	vii.	54
2.	vi.	53	4.	viii.	54
30.	vi.	53	28.	x.	54
27.	vii.	53	2.	xii.	54
28.	vii.	53	11.	i.	55
1.	xi.	53	7.	ii.	55
23.	i.	54	20.	iv.	55
2.	iii.	54	2.	vi.	55
3.	iii.	54	25.	vii.	55

1s. 4d. Die B.

17.	x.	55	25.	ii.	56
6.	xi.	55	22.	v.	56
26.	xi	55			

1s. 6d. Die A.

10.	i	53	25.	x.	54
1.	ii.	53	2.	xii.	54
28.	ii.	53	7.	ii.	55
1.	iii.	53	21.	iv.	55
16.	iv.	53	25.	vi.	55
14.	vi.	53	26.	vii.	55
28.	vii.	53	7.	xi.	55
17.	ii.	54	22	i.	56
3.	iii.	54	26.	ii.	56
25.	iii.	54	22.	v.	56
11.	ii.	54	10.	vii.	56

(*To be continued.*)

TELEGRAPH CHRONICLE.

Ceylon. Mr. C. S. F. Crofton has discovered a variety in type of the 5c. type set issue, 1893-1900. Stamps of this value bearing the undermentioned dates may be found with the value "5 CENTS" distant 1mm. as well as the usual ½mm. from the word "DEPARTMENT" in the upper label.

1. 4. 97.
1. 11. 97.
1. 12. 00.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Bhopal. Major Evans informs us that he possesses a copy of type 1 illustrated in our December number and that it is dated 1287 (1870-71) on the left and 1296 (1878-79) on the right of the lower label. Our publisher has also since acquired a copy of this stamp but with the large perforation (5). Major Evans also informs us, after an examination of our publisher's collection that our illustration Type 2 is dated 1301 (1883-84) at left and 1311 (1893-94) at right and the copies which we assigned to "Type 2 (redrawn ?) are dated 1300 at left and 1310 at right so that this issue should come before "Type 2" and Type 2 should be really "Type 2a". Our publisher has a copy of this stamp without "00" of the date "1300" A similar type to this also exists dated 1303 at left and 1313 at right. Our illustration Type 3 is dated, with one date only (1311), in left upper spandrel.

India. *Foreign Bill.* In 1904 the 1r. of 1860 was issued surcharged "4 ANS" in black. See Editorial.

Mexico. Our publisher notifies the undermentioned varieties

Cuernavaca. 1877. On an entire sheet of the no value vermilion stamp of this date the following varieties occur:—

(1) "1877" in large figures.
(2) Large "7" in last figure of "1877".
(3) "187" only, in large figures.
(4) No stop after "Cuernavaca".

The sheet consists of 32 stamps (4 rows of 8). Type 1 This stamp was surcharged "10,00 cs." Hence all the varieties above mentioned are found with this surcharge and several stamps on the sheet exist without stop between "10" and "00" of "10,00 cs.".

Type 1.

Type 2.

1881-82. A hitherto unchronicled district "Jieutepec" surcharged with the value "32 c." in black on no value, brown, the surcharge reading downwards. A variety is found reading "Cuernavaca" for "Cuernavaca".

1882-83. Type 2 exists surcharged "Tlaltizapan" 32 c., in black on no value, green. The surcharge may be found reading both up and down, together with a variety surcharged in smaller type. The sheets are printed in four panes, two of which are on the reverse side of the paper. Side pairs may be found, showing the face and back of each stamp respectively and vertical pairs showing the same disposition and in addition the stamps *tête bêche*. In this issue there is no stop after "Cuernavaca".

Cuautla. 1882-83. District "Yecapixlta" 32c., yellow. Surcharge reads both up and down.

Varieties: (1) No stop after "Cuautla"
(2) Vertical pairs *tête-bêche*.

Jonacatepec. 1878.

32c., brown. Date in large figures.
36c., " " "
37c., " " "
48c., " " "
36c., brown. No stop after "Jonacatepec"
48c., " " "
32c., brown. Large date. Vertical pair, *tête bêche*.
32c., " Vertical pair, *tête-bêche*, one stamp with large date, one with small.
36c., brown. Horizontal pair, tête-bêche, one stamp having the surcharge inverted.

Morelos. 1877. Similar to Type 3 (which we will insert next month) but with words "DISTRITO DE MORELOS" in two lines in lower label in lieu of value.

No value, brown. Without stop after "Morelos"
" " "1877" in large figures.

1884. Type 3. An unchronicled value.
87c., blue.

1885. 32c., blue Comma after "s,"
36c., " Stop before "cs" instead of after "s"
50c., " No stop after "s"
56c., " Stop raised after "s"
87c., " No stop after "s"

Yautepec. 1881-82 50c., rose. Variety: pair, one stamp with "Yautepec" omitted from bottom label In all values there are varieties in the types of date, the most noticeable being one with a curly tail to "2" instead of straight tail. The 40c., rose is found with a comma instead of a stop after "Yautepec,".

1882-83. 32c., blue. Error "sc" for "ec" in "Yautepec".

Straits Settlements. Of the 50c., Revenue stamp of the first issue two varieties have been catalogued, one with the word "CENTS" measuring 12 mm., and one in which it measures 14½ mm. A third variety exists with the word "FIFTY" measuring 8½ mm instead of 11 mm. It occurs in the printing in which the words "CENTS" measures 12 mm.

Swaziland. Mr. S. A. Klagsbrun informs us that the recent surcharged Revenues which we chronicled in January are provisionals only. Special stamps are being prepared.

Uganda. Mr. Morley has received three values of the East Africa and Uganda Protectorate King's head postage stamps surcharged **"Uganda Revenue"** in one line in black.

5 rupees, rose and black
10 " blue "
20 " grey "

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. VI. APRIL, 1905. No. 4.

The Fiscal Stamps of the Indian Native States.

BY WALTER MORLEY AND OSWALD MARSH.

(*Continued from page 19.*)

BIKANIR.—*continued.*

1884. Wove paper. Imperf. Similar types, and types 9—13.

¼ anna, red.
½ ,, ,,
1 ,, ,,
2 annas, red (Type 12).
4 ,, red and green.

6 annas, red and green.
10 ,, ,, ,,
1 rupee, ,, ,,
2 ,, ,, ,,
4 ,, ,, ,,

Error, colours reversed.

10 annas, green and red.

Type 9

Type 10

Type 11

Type 12

1885. Type similar to type 9, but measuring 24 x 24 mms.

¼ anna, black.

1886. Large stamps. On thin native paper. Imperf. Type 14.

2 annas, red.
8 ,, ,,
1 rupee, ,,
5 ,, ,, and blue green.

These 4 stamps exist in Mr. Morley's Collection and are unused and gummed.

Type 13

Type 15

Type 14

RECEIPT.

18 ? Native laid paper. Imperf.

1 anna, red.

1900. Similar to type 15. Arms altered, the animals at each side being smaller than on previous type. Perf. 11½.

1 anna, red.

We have also seen a series of stamps, inscribed "Talbana Ticket" but these are probably non-adhesives. The values seen are 1a., blue, 2as., red, 4as., green, 8as., yellow. A 1 rupee also exists.

COCHIN.

A feudatory state of Southern India, in political subordination to Madras. Area, 1362 square miles; population in 1901, 815,218. The revenue is estimated at 2,000,000 rupees, subject to a tribute of 200,000 rupees. During recent years a balance has been accumulated of 4,400,000 rupees, most of which is invested in securities of the Indian Government.

Type 1

The revenue stamps have only recently become known to us, though the 1 puttan receipt stamp has been in a collection here for about three years past.

The relative value of the currency is

6 puttans=5 annas.
1 fanam =4$\frac{7}{12}$,,

COURT FEES.

18? Wmk., a Shell. Perf. 12. Type 1.

½ fanams, black.			4 annas, violet.		
1	,,	,,	6	,,	,,
2	,,	,,	8	,,	,,
3	,,	,,	1 rupee		,,
4	,,	,,	2 rupees, pink.		
5	,,	,,	4	,,	?
6	,,	,,	6	,,	?
			8	,,	?

There are varieties in the figures of value of this last series.

Tpye 2

Type 3

RECEIPT.

18? No wmk. Perf. 12. Type 2.

1 puttan, violet.

18? Wmk. Shell. Perf. 12.

1 puttan, bright violet.

SPECIAL ADHESIVE.

18? Wmk. a Shell. Perf. 12. Type 3.

8	puttans,	purple.
16	,,	green.
80	,,	?
560	,,	?
1200	,,	?
1600	,,	?

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain

By Walter Morley.

(*Continued from p. 20.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

MAN IN THE MOON
Registered ?

MANUFACTURERS MAGAZINE.
Registered 25 Nov., 1843.

MARK LANE EXPRESS.
Registered 24 May, 1848.
Duty dies A 443, 596.
B 7, 10, 12, 15, 26, 29, 37,

MECHANIC'S MAGAZINE.
Registered 16 Oct., 1847.

MEDICAL ARGUS.
Registered 23 Jan., 1845.

MEDICAL TIMES.
Registered ?
Duty dies B7, 10, 34.

MELTON RECORDER.
Rigistered 18 Feb., 1845.

MEPHYSTOPHELES
Registered 16 Dec., 1845.

THE MERCHANT.
Registered 5 Jan., 1846.

MERTHYR GUARDIAN
Registered 27 April, 1842.
Duty die A 714.

MIDLAND COUNTIES HERALD.
Paper die 1 reads "Midland—Counties Herald"; paper die 2 reads "Midland Counties—Herald."
Regd. 1 die 30 Apr., 1842.
Paper die 1 duty dies A74, 730 Paper die 2 duty dies B23 26, 27, 34, 36.

MIDLAND FLORIST.
Registered 9 Dec., 1848.

MIDLAND GAZETTE.
Registered 24 Dec., 1845.

MIDLAND MONITOR
Registered ?
Duty dies A 217, 218.

MIDLAND NEWS.
Registered 23 Oct., 1845.

MIDLAND OBSERVER.
Registered 5 March, 1844.

JOE MILLER THE YOUNGER.
Registered 8 May, 1845.

MINING JOURNAL.
Registered ?

MISSIONARY HERALD.
Regd 1 die 2 Jan 1844
" 1 die 28 Dec., 1849.

MISSIONARY MAGAZINE & CHRONICLE.
Registered 17 Nov., 1848.

MISSIONARY RECORD U. SECESSION CHURCH
Registered 29 Dec., 1845.

MONEY MARKET. EXAMINER
Registered 1 Dec., 1848.

MONMOUTHSHIRE BEACON.
Registered ?
Duty die A 137.
Name in larger type, duty die B 12.

MONMOUTHSHIRE GAZETTE.
Registered 8 Nov., 1849.

MONMOUTHSHIRE MERLIN.
Registered 12 April, 1849.
Duty dies A 26, 434.

MONTHLY COLONIAL MARKET REPORT.
Registered 8 Nov., 1847.

MONTHLY FARMERS JOURNAL.
Registered 20 Mar., 1847.

MONTHLY TELEGRAPH.
Registered 17 June, 1844.

MONTHLY TIMES.
Registered 29 Jan., 1842.

MONTROSE REVIEW
Registered 17 Feb, 1849.

MONTROSE STANDARD
Registered ?

MOORE'S ECLIPSE SPORTING ALMANACK.
Registered 23 Nov., 1843.

MORNING ADVERTISER
Regd. 8 dies 22 Apr., 1842.
Duty die B 29.

MORNING CHRONICLE.
Regd. 8 dies 23 Apr., 1842.
" 8 " 4 April, 1848,
Duty dies A 300, 306, 459. 636, duty die B 8.

THE FISCAL EXHIBITION.

THE Exhibition was duly opened to the public at the appointed time on Friday, 7th April. For the whole of the two previous days and on the morning of the Exhibition the Committee were hard at work in mounting the exhibits in the frames, some of which were kindly lent by the Philatelic Society, London and some by Mr. D. Field of the Royal Arcade, Old Bond Street. For the loan of these frames the thanks of the Fiscal Philatelic Society are therefore due to the Philatelic Society and Mr. Field. All the exhibits were duly arranged in order in good time except the exhibits from France which only arrived on the morning of the Exhibition and were consequently not classified in their proper order. The arrangement adopted was that of alphabetical order of countries, first, Fiscals and secondly, Telegraphs. The Indian fiscals being somewhat numerous were arranged round the walls of the hall, while the miscellaneous exhibits were placed at the further end of the hall away from the entrance. The descriptions in the Catalogue of the stamps of the different countries were disposed in a similar order. This arrangement has the merit that the exhibits of any country can be very readily found by a visitor but gives a little more labour to the judges in comparing different exhibits for the purpose of settling the awards.

The Exhibition must be regarded as a grand success for the Committee succeeded in their endeavour to get every country shown and in fact the fiscals of each were well represented. Selections from the best collections known were on view and many being explained by short notes, a visitor was in a position to gauge at once what has been done in fiscal philately of the British Colonies and could note what stamps are wanting even in the best collections so that he could accurately estimate in what direction further research would be profitable.

Some of the finest stamps came from France which country may be regarded as the stronghold of fiscal collecting but it is somewhat of a surprise that nothing was received from America or Germany. In the case of America it is well known that there are some collections which would have competed successfully with the winning exhibits. The fine exhibits from India proved what great strides fiscal collecting has made in that country and with what zeal and success collectors out out there have been unearthing new varieties. Our lists of Indian fiscals will have to be entirely re-written in consequence of these researches.. As regards the scheme of competition it was arranged to give every collector as far as possible a chance of an award. In the different classes were placed countries of equal difficulty and the different exhibits of each country were judged first, a diploma being given to the one which the judges considered the best. When all the diplomas had been awarded, the prizes were adjudged to the best exhibits in each class as a whole. It was hoped by this means that there would have been a great deal of competition in the small countries but strange to say this was not realized, what competition there was being confined to the big countries. The judges were all in attendance and worked hard to allot the awards satisfactorily.

The attendance of visitors was the most disappointing feature of the exhibition. It was hoped that the novelty of the show would attract the curious of the philatelic world but apparently the postage stamp collector is not to be easily drawn to the study of fiscals. Nevertheless many notable philatelists did come and expressed themselves much interested in what was provided for their inspection. Amongst such were noticed the following :—Major Evans, Stewart Wilson, T. W. Hall, E. D. Bacon, R. Ehrenbach, Baron A. de Worms, W. Dorning Beckton, A. W. Maclean, Mrs. Corfield and daughter, J. C. Sidebotham, J. E. Joselin, Hayman, A. Preston Pearce, W. Morley, Mr. & Mrs. Field, A. B. Kay, H. Thompson, A Schöeller, J. H. Chapman, Raffalovitch, M. Z. Kuttner, W. Hadlow, L. S. Wells, H. A. Hinton, Oliver, C. J. Preater, D Thompson, O. Marsh, H. L. Ewen, Messrs. Gilbert & Köhler, C. Nissen, Myerscough, Coates, W. Fish, W. G. McDiarmid, G. T. Richardson, G. W. Feast, J. H. Butt, Crawford, Bignold, Lincoln, and a large contingent of the Junior Philatelic Society with

their energetic President, Mr. Melville and Secretary, Mr. Johnson, also paid a visit on Saturday afternoon. This Society also had a stall for the sale of their publications. The only other stall was that of the Fiscal Philatelic Society at which fiscal literature was sold, half the profits of which were devoted to the Exhibition expenses. The awards were according to the following list :—

Class I.

1st Prize	W. Morley	*Ceylon*
2nd „	C. S. F. Crofton	*India*
Diplomas	W. Morley	*Ceylon*
	C. S. F. Crofton	*India*
	W. Morley	*Indian Native States*
	A. Bailliere	*New Zealand*
	W. Morley	*Straits Settlements*
Highly Commended	C. Stewart-Wilson	*India*

Class II.

1st Prize	Gilbert & Köhler	*Mauritius*
2nd „	T. P. Dorman	*Canada*
Diplomas	T. P. Dorman	*Canada*
	W. Morley	*Griqualand*
	Gilbert & Köhler	*Mauritius*
	W. Morley	*Natal*
	W. Morley	*Orange River Colony*
	W. Morley	*Transvaal*
Highly Commended	A. Bailliere	*Natal*

Class III.

1st Prize	W. Morley	*Victoria*
2nd „	L. S. Wells	*St. Vincent*
Diplomas	W. Morley	*Br. Guiana*
	W. Hadlow	*Cape of Good Hope*
	W. Hadlow	*Grenada*
	A. Bailliere	*Malay States*
	W. Morley	*Nevis*
	L. S. Wells	*St. Vincent*
	W. Morley	*Victoria*
Highly Commended	W. Schwabacher	*Cape of Good Hope*
	A. Bailliere	*Victoria*

Class IV.

1st Prize	W. Morley	*Queensland*
2nd „	W. Hadlow	*Queensland*
Diplomas	W. Morley	*Hong Kong*
	W. Morley	*New S. Wales*
	W. Morley	*Queensland*
	W. Morley	*St. Christopher*
	W. Morley	*St. Lucia*
	W. Morley	*Swazieland*
	W. Morley	*Tasmania*
	W. Morley	*Zululand*

Class V.

Prize	W. Morley	*Br. East Africa*
Diplomas	O. Marsh	*Basutoland*
	W. Morley	*Br. Bechuanaland*
	W. Morley	*Br. Central Africa*
	W. Morley	*Br. East Africa*
	W. Morley	*Br. South Africa*

	W. Morley ...	*Cyprus*
	R. M. Kennedy ...	*Sarawak*
	W. Morley ...	*Trinidad*
	W. Morley ...	*West Australia*
	W. Morley ...	*Zanzibar*

Class VI.

Prize ...	O. Marsh ...	*Malta*
Diplomas ...	W. Morley ...	*Antigua*
	Forbin L'Hoste ...	*Fiji*
	O. Marsh ...	*Gold Coast*
	O. Marsh ...	*Malta*
	W. Morley ...	*S. Australia*

Class VII.—General Collections.

Diploma ...	E. Cornish ...	

Class VIII.—Rare Fiscals.

1st Prize ...	Gilbert & Köhler ...	
2nd „ ...	W. Morley ...	

Class IX.—Telegraphs.

Prize ...	C. S. F. Crofton ...	*Ceylon*
Diplomas ...	C. S. F. Crofton ...	*Ceylon*
	C. S. F. Crofton ...	*India*
	W. Morley ...	*Orange River Colony*
Highly Commended	W. Schwabacher ...	*Ceylon*

Class X.—Telegraphs.

Prize ...	W. Morley ...	*Natal*
Diplomas ...	W. Morley ...	*Canada*
	W. Morley ...	*Cashmere*
	W. Morley ...	*Natal*
	W. Morley ...	*Sudan*

Class XI.—Miscellaneous.

Prize ...	Gilbert & Köhler ...	*General Collns*
Highly Commended	R. M. Kennedy ...	*Australasian Fiscal.*
	Major E. B. Evans ...	*Telegraph Forms*
	G. W. Potter ...	*Railway Stamps*

Class XII.—Proofs & Essays.

Prize ...	C. Nissen ...	*Ceylon and Cape*

Particulars of the exhibits may be gathered from the Official Catalogue which may still be obtained from the Hon. Sec. of the Fiscal Philatelic Society, Mr. A. B. Kay, 2 Haarlem Mansions, West Kensington, W., but the chief features of the prize winning exhibits may be noted here.

Class I. 1st Prize. Mr. Morley's *Ceylon*. Very strong on the early issues of the Foreign Bills. A fine range of the first issue including the 2d. with unofficial perf.; several values of the 2nd issue, the only other exhibit of these being Mr. Bacon's which was not for competition; a grand range of the 3rd issue, including unused tête bêche pairs of several values. The remaining issues of the Bills nearly complete a fine series of the Judicial and Stamp Duty issues.

Class I. 2nd Prize. Mr. Crofton's *India*. A very fine collection, especially strong in Court Fee, Petition and Small Cause Court, Calcutta, issues.

Class II. 1st Prize. Messrs. Gilbert and Köhler's *Mauritius*. A very complete collection, including a very fine series of the first issue of Bills. Many stamps were unused.

Class II. 2nd Prize. Mr. Dorman's *Canada*. Many very fine proofs were a feature of this collection which included several of the excessively rare type set Manitoba provisionals.

Class III. 1st Prize. Mr. Morley's *Victoria*. A fine collection, well worked out, due notice being given to the perfs. It contained several varieties of the £25, £50, and £100, Stamp Duty fiscals.

Class III. 2nd Prize. Mr. Wells' *St. Vincent*. A fine collection, with many rare stamps such as the £50 on 5s., rose, and a £10 on 5s., violet, and "3" on 1s., lilac, a pair showing two types of surcharge, the last two items being unique.

Class IV. 1st Prize. Mr. Morley's *Queensland*. A fine collection, tolerably complete.

Class IV. 2nd Prize. Mr. Hadlow's *Queensland*. Not so complete as Mr. Morley's but containing an interesting proof of an 8d. value of the first issue, not known as an issued stamp.

Class V. Prize. Mr. Morley's *British East Africa*. A nearly complete collection of the surcharged postage stamps, which are difficult to obtain.

Class VI. Prize. Mr. Marsh's *Malta*. This collection included fine mint pairs of the postage stamps with local surcharge "**Revenue**" showing types of the "R" of Revenue.

Class IX (Telegraphs). Prize. Mr. Crofton's *Ceylon*. A fine collection including many rare stamps, with the errors "oo" for "8o".

Class X (Telegraphs). Prize. Mr. Morley's *Natal*. A very fine collection, showing all known types of the 1902 provisional surcharges on the Revenue stamps.

A Fiscal Auction was held by Mr. Hadlow on Friday evening, 7th April. There were 32 persons present and the following is a selection of the prices realised.

	£	s.	d.
BRITISH CENTRAL AFRICA. £25, blue, imperf. and mint ...	2	4	0
CANADA. The scarce error, 7c., SEVEN, perf. 13½ x 12½, very fine	0	18	0
CYPRUS. One shilling on 3d., perf. 12½, very rare and very fine	2	0	0
Ditto. Perf. 14, equally rare	1	18	0
GREAT BRITAIN. *Army Telegraphs*, £5 mint.	5	5	0
Ditto. £1 and £5 mint.	5	12	6
Deed Stamp, £1000, blue, George III, very fine	3	5	0
1786, *Hair Powder Duty*, 1d., red, very rare	1	0	0
Inland Revenue, 1s., rose and green, Die F, strip of three, tête bêche, mint	4	0	0
City of Winchester, 6d., pale rose, an excessively rare stamp ...	19	10	0
Glove Tax, 2d., a very fine pair, unused	3	15	0
Customs, 5/-, with inverted overprint	1	6	0
NEVIS. 6d., litho, a reconstructed sheet of 12	1	18	0
NEW ZEALAND, £40, red on blue paper, perf. 12½, very fine ...	1	8	0
ORANGE RIVER COLONY. *Army Telegraphs*, A.T.V.R.I., 1d., 3d., 6d., 1/-, 5/-, 10/-, £1 and £4, mint	2	10	0
Ditto, ditto, 10/-, £1 and £4, each being the thick "V" variety and mint	2	10	0
QUEENSLAND, Stamp Duty, 1866, the scarce 6/-, buff, no wmk.	1	6	0
TRANSVAAL, 1901, surcharged V.R.I., 1d., 6d., 1/-, 5/-, £1, £2, and £5, all mint	3	7	6
The extremely rare 5/-, King's head, with centre inverted and mint	6	15	0
UNITED STATES, *Proprietary*, the rare 6c., orange, very fine ...	5	0	0
Probate of Will, the rare 20 dollars, very fine	3	17	6
Proprietary, 50c., green and black on green, very fine ...	2	14	0
Medicine, D. S. Barnes, 4c., vermilion, very rare	3	17	6
ZULULAND. On Natal £20, green and black, very fine ...	4	17	6

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EDITORIAL.

THE Fiscal Exhibition has been the chief feature of the month in philatelic circles and must be accounted a great success as an Exhibition though the attendance was somewhat disappointing. Nevertheless it was visited by a large number of keen philatelists who one and all expressed themselves interested in the fine show which was placed before them. A full report will be found on another page. We learn that there is a deficit of £15 on the working expenses but we hope that some further donations may be forthcoming.

The Fiscal Exhibition.

* * * * *

Resuming our remarks on the Indian Philatelic Society's Handbook of the Fiscal and Telegraph Stamps of India we note that three provisionals exist in the "Share Transfer" series caused by a temporary shortage of certain values in Sept. 1890. These provisionals consist of the Special Adhesive stamps of 2, 3 and 6 as. surcharged "SHARE TRANSFER" in one line across the top in block caps. A similar 4as. provisional is referred to in official correspondence of the period, but it is doubtful if this was issued as no copy has yet been found. Most interesting information is given with regard to the Special Adhesives. We note that the provisionals of 1903-04 were only issued in comparatively small quantities. Under this heading are described the Advocate, Attorney and Vakil stamps. "By Act I of 1879 adhesive stamps "were prescribed for the payment of fees levied "on commissions to practise as Advocate, "Attorney and Vakil. A Vakil is a species of "lower grade Barrister. Special Adhesive "stamps were adopted for the purpose with "special overprints. As these stamps are "prepared only when actually required and "no stocks are kept, they can hardly be considered separate issues. The overprints "applied in Calcutta consist of the words "HIGH COURT ADVOCATE" or "ATTORNEY" "or "VAKIL" as the case may be in two lines "in black. The Bombay overprints consist of "black handstamps on which the words "ADVOCATE" &c. appear alone."

Indian Fiscals.

"Petition" stamps were used for the payment of fees on miscellaneous non-judicial applications mostly to Revenue Officers. These applications *inter alia* dealt with income-tax, hereditary offices, cash allowances and licenses. At one time it was contemplated to issue a permanent set of labels but they never appeared. The various provisionals on parts of Foreign Bill stamps are fully described. The High Court and Small Cause Court stamps are treated together. We learn that the 70r and 75r of the latter series were never used unsurcharged. The 8a., Special Adhesive, surcharged "Appela late High Court Tullubana" in red represents a fee paid for serving processes. The latter word may be found handstamped on some of the values of the permanent issues for Court Fees. The section on the stamps of the Small Cause Court, Calcutta must be regarded as superseded by Mr. Stewart Wilson's article in the February number of the *Philatelic Journal of India* which adds a considerable number of varieties to the existing catalogues. Visitors to the Fiscal Exhibition had an opportunity of examining Mr. Stewart Wilson's very fine collection of these stamps. The complicated series of Court Fee provisionals are fully explained and classified but we must refer our readers to the work for details as the changes are too numerous to summarise. It is interesting to learn that several values of the permanent set of Court Fee stamps were successfully forged to defraud the revenue and that these forgeries led to the issue of elaborately engraved and watermarked stamped papers manufactured by De la Rue and Co. and the large lilac adhesives, with space for entry of name of purchaser, date of purchase and vendor, of 1882. The remaining fiscal issues call for no special remark. The Telegraph stamps are much better known than the fiscals. We may note, however, that the provisional issues, on Special Adhesives, of 1881 may be divided into Calcutta, Madras and Bombay surcharges, differing in the size of the overprint "TELEGRAPH". Altogether the work is most instructive and absolutely essential to the collector of Indian Fiscals.

* * * * *

Among the exhibits at the Fiscal Exhibition held recently in Paris we select the following from "*Le Bulletin Fiscaliste*" M. A. Baillière, Bikanir, Buenos Ayres including the very rare series of 1869, complete, and also that of 1876 (without surcharge), Canada including proofs; M. Forbin l' Hoste, Buenos Ayres, 1877 up to the 200 pesos, Municipality of Buenos Ayres, the series of 1898 and 1899 complete up to the 200 pesos, with selections of other countries and some sheets of rarities. The awards were:—Gold medals, MM. Forbin l' Hoste, Gilbert and Köhler; Silver medals, MM. Baillière, Nicolaïdes, Roussillon, Vassard.

Paris Fiscal Exhibition.

NOTES ON THE HISTORY OF

BRITISH RAILWAY STAMPS.

BY G. W. J. POTTER.

(*Continued from page 23*)

In the *S.C.M.* for June 1866, we meet with the original source of error as to the inclusion of a 9lbs. stamp in the N.E.R. series. A copy of the 3lbs. value had been sent to that journal, and after describing it, the *S.C.M.* stated that it belonged to 'an ugly set printed in black on poor paper and perforated'; and then gave, on the authority of their correspondent, the following list of values: 3, 6, 9, 12, 24, and 48 pounds. Probably it was this list that induced Morley to enter the 9lbs. in his *Catalogue*, but no price is given against it, and I shall be greatly astonished if one is ever asked or obtained for this especial stamp.

The 1½lbs. does not seem to have been included in the set at this time, but may have been omitted by a slip; anyhow it must have been brought out very shortly afterwards if it was not then really in existence. It will be noticed that the weights given increase in direct ratio from 1½ to 48lbs; each higher value being double that of the preceding, thus there would be no place for the 9lbs.; moreover there never has been a 9lbs. value in any of the other series issued by the North Eastern.

The consumption of these stamps was already fairly large, as we find that the control number of the 3lbs. that had been forwarded for description was 502075. Of course ten years had elapsed since their introduction, and this particular stamp was the lowest—or lowest but one—value in use, still the above figure is an eloquent testimony of the newspaper traffic then dealt with by the great lines; also the need for such an item as the prepaid newspaper stamp.

On the same page (*S.C.M. IV. 89*) a reference is made to some rare stamps alluded to by K when dealing with the stamps of the Midland Railway (*M.P.J. I. 94*).

" A second stranger, unintroduced in our " list given last month, is as large as the pre- " ceding but not perforated, and has the cor- " ners cut off by curves. Green lattice work " makes the ground, which has a narrow " white border dotted with the same colour " and a white circle in the centre, obscurely " figured with armorial insignia the figure 2 " and a small D in an undescribable frame and " surmounted by a griffin. MIDLAND RAIL- " WAY above, LOCAL PREPAID PARCEL ON " CORN OR COAL BUSINESS below, printed " green; and on the left side a number, in the " example under description, 5882 in black " figures."

It is further stated that the "Midland emits a large rectangle, orange, PREPAID NEWSPAPER PARCEL, 3lbs."

From this it will be seen that K's sub-issues **n** and **o** really refer to the first of the above stamps. Whether it went beyond the experimental stage, or only had a short life, I cannot say; but if issued, as it appears to have been, it is without doubt an extremely rare stamp.

With regard to the second item, 3lbs. is probably a slip for 3d., and it may be conjectured that this is the source from which emanated the stamp that appears in the *Catalogue*, and which has since been classified as sub-issue **m** by our worthy contributor, K. It seems to me most likely that these 2lbs. and 3lbs. orange are really the 2d., and 3d., of the first issue of the newspaper parcel series; the only other issue of the Midland having pounds as the unit of classification is that intended for the carriage of corn samples, and here 1lb. is the limit. Naturally the bulk of any amount of corn could be gauged by one pound of it, hence there would be no necessity to send a larger amount, and higher value stamps to frank such quantity would not be required.

The smaller sized ½, 1, 1½, and 2d., values (K's 2nd Issue? 1875) of the same company are described in *Le Timbre Poste* of January 1869 as being red on white.

In the same issue there is also given the following list of Great Western stamps:—One, two, three, and four newspapers, orange; and the different series of "prepaid newspaper parcel" as below

Blue.	Green.	Red.
3lbs. 3 pence	3lbs. 4 pence	3lbs. 2 pence
6 ,, 4 ,,	6 ,, 5 ,,	16 ,, 4 ,,
12 ,, 6 ,,	12 ,, 7 ,,	24 ,, 6 ,,
24 ,, 8 ,,	24 ,, 9 ,,	48 ,, 9 ,,
48 ,, 1/0 ,,	48 ,, 1/1 ,,	

Further it is stated that "these large stamps (47 by 62 mm) which are about to be suppressed are of three colours, and are employed between various stations for the purpose of prepaying either a part or the whole of the carriage." The blue and green specimens are described and it is noted that the red stamps are overprinted NORTHERN DIVISION, UNDER 40 MILES in black.

In the March number reference is made to a new series that had just been received; in which PREPAID PROVISIONAL NEWSPAPER PARCEL takes the place of the more familiar PREPAID NEWSPAPER PARCEL; and that the value appears instead of the weight as formerly. This series was printed in red on white, and comprised the values of 2, 3, and 4 pence.

Judging from these extracts it would appear that the blue, green, and red N.D. stamps were in use together, and that the difference in price was occasioned by the length of journey that was franked by each particular colour and type of stamp.

(*To be continued.*)

RAILWAY STAMPS.

China. M. A. Schoeller submits copies of a set of stamps for the "Chemin de Fer de Pekin à Hankow." The stamps are oblong and bear an engine to right in centre, with the name of the railway above. The value is surcharged in large red figures. They are watermarked with an inscription, part of which only falls on single copies of the stamps such as those before us, which contains the words "PEKIN" "HANKOW" in large Roman caps. Perf. 11.

OF. 10, dark green
OF. 20, dark blue
OF. 30, yellow
OF. 40, rose
2F. 00, violet

Germany. With reference to the German Railway Stamps chronicled in our February number Dr. F. Kalckhoff writes as follows;—

"The first issue was a trial only for some "routes of the Prussian Railways; this series "comprised the values given in the Journal for "November 1903 and was in use but two "months, from the 1st of March to the end of "April 1903.

"The trial having given satisfaction a new "definitive issue took place on February 1st, "1904. In the new series the values of 1, 2, "10, 20 pfennig, 2, 5 and 10 mark were sup-"pressed, but the values of 40, 70, 80 and 90 pf. "were added. At the same time another series "appeared with the inscription "Preusz. Hess "Staatseisenbahnen" and of the same values "(5, 30, 40, 50, 60, 70, 80, 90 pf. and 1 mark). "These two series are used promiscuously on "all Prussian and Hessian Railway routes. The "first series of the Kgl. Sächs. Staatseisenbah-"nen appeared on January 1st, 1904 and com-"prised the same values as above (besides those "mentioned by you the 5 and 60 pf. and 1 "mark in the same colours as the Prussian "stamps but with black figures) I do not know "when the new type came out.

"Then there is a series of the same values "for the Kgl. Württ. Staatseisenbahnen (for "Wurttemburg) issued about May 1904. It is "very likely that other administrations will "follow suit.

"All these stamps are used for the franking "of parcels and other goods for conveyance "over the lines of the respective administra-"tions."

THE FISCAL PHILATELIC SOCIETY.

Meetings of the Society have been held on March 2nd and 17th 1905, but matters concerning the forthcoming exhibition have mainly occupied the time.

Messrs. J. H. Butt (London) and E. C. Mayne (Bristol) have been duly elected members.

Donations to the library have been received, with thanks, as follows:—

'The Adhesive Fiscal Stamps of British India' (Philatelic Society of India.)

'Catalogue of Fiscal Stamps of South America' (W. Morley).

'Laws relating to the Fiscal Stamps of Jersey and Guernsey' (A. P. Pearce)

Sheets for circulation in the Home, Continental and American Exchange Sections must reach the Secretary before the end of the month. The sales from the first packet returned from the American Circuit average 50%, which is very satisfactory.

Hon. Secretary—A. B. KAY,
2, Haarlem Mansions,
West Kensington,
LONDON, W.

AUCTION SALES.

AT Messrs. Puttick and Simpson's sale on Wednesday, March 22nd, 1905 a valuable lot of British Fiscals were put up. The most interesting lots were as follows:—

Admiralty Court, Ireland, 1858, 6d., green and rose, unused in mint state, very fine and scarce ...	£2	0	0
Ditto 1868, 6d. to £1, blue and lilac, unused in mint state ...	£2	2	0
Chancery Fee Fund, Ireland, 1867, 1d., 6s. 2d., and £2, latter on bluish, unused in mint state very fine and scarce.	£3	5	0
Ditto. £3, rose on bluish, ditto	£3	5	0
Ditto. £5, rose on bluish, ditto	£3	12	6
Ditto. 1872, 3d. to £1, purple and red, complete, some on blue, the 4d., 2s. 6d., and 3s. are imperf., all unused and (except a few that are slightly clipped) in mint state.	£4	17	6
Ditto. 1870? £2, £3 and £5, purple on bluish, unused in mint state, fine and rare. Wmk. balances	£4	12	6
Civil Service, 1870, 1s. to £5, rose on bluish, complete "specimen," fine and rare	£2	12	6
Land Registry, 1862, 4d., 6d. and 3s., rose, imperf, and 1s., 2s. 6d., 5s., 10s. and £1, perf., ditto ...	£1	14	0
Matrimonial Cause Fee, 1870, 6d. to £1, bright blue, complete, unused in mint state, very rare	£3	12	6
Probate Court, 1860, 3d. to £5, purple, complete, and the £10 imperf. (unissued) "Specimen" scarce	£2	7	0
Ditto. 3d. to £5, bright blue, complete, unused in mint state, very rare.	£7	7	0
Registration of Deeds, Ireland, 3d., 6d., 1s., 2s., 2s. 6d., 8s. and 10s. red-brown, imperf, unused in mint state, fine and rare ...	£3	3	0

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

(*Continued from page 23.*)

CHANCERY FEE FUND. (*Continued.*)

1853. Embossed in *pink* on blue paper, wmkd. only with maker's name (J. Whatman). Black dividing lines. Imperf.

2s. Die A.

6.	ii.	55	25.	ii.	56
2.	vi.	55	6.	vi.	56
8.	xi.	55	10.	vii.	56
27.	xi.	55			

2s. 6d. Die A.

7.	i.	53	3.	vii.	54
2.	ii.	53	11.	vii.	54
28.	ii.	53	4.	viii.	54
15.	iv.	53	30.	x	54
14.	vi.	53	4.	xii.	54
28.	vii.	53	11.	i.	55
20.	viii	53	7.	ii.	55
17.	x.	53	10.	iii.	55
1.	xi.	53	11.	iii.	55
8.	xii.	53	21.	iv.	55
2.	iii.	34	1.	vi.	55
27.	iii.	54	25.	vi.	55
3.	v.	54	26.	vi.	55

18.	vii.	55	25.	ii.	56
25.	vii.	55	1.	iv.	56
17.	x.	55	28.	iv.	56
7.	xi.	55	6.	v.	56
27.	xi.	55	10.	vii.	56
22	i.	56	25.	vii.	56

2s. 8d. Die A.

8.	i.	53	30.	iv.	54
2.	ii.	53	4.	xii.	54
3.	ii.	53	12.	i.	55
1.	iii.	53	21.	iv.	55
30.	vi.	53	2.	vi.	55
20.	viii.	53	26.	vi.	55
1.	xi.	53	18.	vii.	55
17.	i.	54	25.	vii.	55
3.	iii.	54	17.	x.	55
25.	iii.	54	8.	xi.	55
1.	vi.	54	27.	xi.	55
11.	vii	54	25.	ii.	56

Note. The values of this set which have not yet been found in the first issue were registered at Somerset House on the undermentioned dates.

1s. Die A.	26. x.	52.
1s. 4d Die B.	12. ix.	55.
2s. Die A	26. x.	52.

Dies also exist for the values 1d., 6d., 3s., and upwards to £100 but none of these are known to have been used as adhesives.

(To be continued.)

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. When ever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Brazil. *Fumo.* M. A. Baillière informs us that he possesses the undermentioned values in the Type 274 of our Supplement Catalogue and that all values of this type exist perf. 11½ as well as imperf.

250 reis, yellow brown
500 ,, carmine
2000 ,, grey-blue

Thesauro Federal. Dr. Ramos sends us specimens of a new issue, the values of which are as given below, but the colours of some are not yet known. The main feature of the design is a five rayed star, with "BRAZIL" above and "THESOURO FEDERAL" with the value below on the lower values. The higher values have the words "THESOURO FEDERAL" above, value below and the word "BRAZIL" many times repeated minute letters in the backgroud of the central oval containing the five rayed star.

100 reis,	carmine	3000 reis,	?
200 ,,	orange	4000 ,,	?
300 ,,	blue	5000 ,,	dark green
400 ,,	red	10,000 ,,	?
500 ,,	brown	20,000 ,,	?
1000 ,,	blue	50,000 ,,	?
2000 ,,	ochre		

Cape of Good Hope. At the Fiscal Exhibition Mr. Schwabacher showed a high value of the 1864 issue which has not yet been catalogued. Wmk. Crown CC. Perf. 15½ & 15.

£50, lilac

Ceylon. *Stamp Duty.* M. A. Baillière showed a copy of the 100 rupees, lilac, Wmk. Crown CC. *Perf. 12½* at the Fiscal Exhibition.

French Congo. M. A. Baillière kindly sends us some official information relative to some new fiscals for this country.

(1) By decree of the 1st June, 1903 postage stamps of this country have been surcharged to provide values of 1 fr., 2 fr., 5 frs. and 10 frs. for "*Enregistrement*".

(2) New special adhesives will replace these provisionals for the same four values and also for a new one of 100 frs.

(3) New special adhesive Fiscals of the values 60c., 1 fr. 20 c. and 2 frs. 40c. have just appeared for "Copies" of the same type as the analogous stamps of France.

Geneva. M. E. Moroy sends a type set adhesive lettered "**Taxe d' Hopital-** 1905-**2fr. 50** inthree lines. Perf.

2fr. 50c., black on blue.

Great Britain. *District Audit.* Mr. A. B. Kay has discovered the £2 of the first issue wmk "Balances" in the colour of the second issue, *lilac* instead of violet, and also the £2 of the second issue with the wmk. "Orbs" *horizontal.* Further the 5s. of 1888, wmk. "script V.R.' with the overprint in *brown* instead of violet.

India. *Foreign Bill.* In Mr. Crofton's collection at the Fiscal Exhibition we noticed a copy of a new provisional.

12 as. on 2r. violet.

Small Cause Court, Calcutta. Mr. W. Corfield kindly sends us the 1a. Revenue stamp, with the Emperor's head, surcharged for this Court, with the value altered to "HALF ANNA"

½a., on 1a., lilac on tinted.

Type 2.

Mexico. *Documentos, 1886-87.* M. A. Ballière has a 25 pesos, green, of this date.

We illustrate Type 3 omitted from last month's chronicle.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. April, 1905.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. VI. MAY, 1905. No. 5.

The Fiscal Stamps of the Indian Native States.

BY WALTER MORLEY AND OSWALD MARSH.

(*Continued from page 27.*)

GWALIOR.

A NATIVE state in the Central India Agency with a total area of 29,000 miles. The gross revenue is about 15,000,000 rupees (about one million sterling). In 1900 the Maharaja equipped at his own cost, a hospital ship for the China War and himself accompanied it. The only revenue stamp known, a receipt stamp, was issued as recently as January 1st, 1905 and was printed by Messrs. De la Rue & Co., in sheets of 60.

RECEIPTS.

Jan. 1, 1905. Wmk. quatrefoil (single). Perf. 14.

1 anna, green

INDORE (HOLKAR).

A native state in Central India Agency, with a total area of 8402 square miles. The Maharaja, Shiraji Rao Holkar, has visited England. The gross revenue is estimated at 7,000,000 rupees.

REVENUE (COURT FEES ?)

1885. Rose paper. Imperf. Type 1.

1 anna, black on rose

Type 1.

Type 2.

Type 3.

1886. Lithographed. Wove paper. Perf. 14½. Type 2.

1 anna, rose
2 annas, emerald green
4 ,, pale violet
8 ,, pale blue

1890. Engraved. Wove paper. Perf. 15. Type 3.

1 anna, carmine
2 annas, green
4 ,, deep violet
8 ,, pale blue
8 ,, deep blue

1903. Type 3. A new printing.

1 anna, dark blue
8 annas, dark blue

Type 4.

1904. Inscribed "Indore State Court Fee." No wmk. Perf. 12. Type 4.

1 anna, brown
2 annas, red
4 ,, blue-green
8 ,, rose

HAIDARABAD (or HYDERABAD).

A native state, also known as the Nizam's Dominions and the Deccan, occupies the eastern portion of the plateau of Southern India. Area 82,698 square miles, population in 1901, 11,174,897. The yearly revenue of the state is estimated at Rupees 40,000,000. The currency is based on the *halli* rupee, which contains approximately the same weight of silver as the British rupee, but its exchange value has fallen heavily since the closing of the mints. The conventional rate of exchange is 128 halli rupees=100 British rupees. The revenue stamps known to us are Court Fees and Receipts.

Court Fees.

18 ? Type 1. Wove paper. Perf. 12½.

4 annas, vermilion
4 ,, yellow
4 ,, green

6 annas, ultramarine
6 ,, rose
6 ,, grey
8 ,, green
1 rupee, yellow brown
1 ,, red brown

Type 1.

Type 2.

RECEIPT.

1886 ? The Postage stamp of 1886 printed in different colours. Wove paper. Perf. 12½.

1a., blue
1a., ultramarine
1a., vermilion

1890. Wove paper. Perf. 12½. Type 2.

1 anna, black

189 ? Wove paper. Perf. 12½. Type 3.

1 anna, rose
1 ,, red
1 ,, ultramarine

Type 3.

HYDERABAD RESIDENCY BAZAR.

A small portion of British territory round the Residency at the capital of His Highness the Nizam's dominions. The Philatelic Journal of India ("British Indian Fiscals surcharged for Native States," by C. S. F. Crofton) informs us that the currency in this area is that of Hyderabad, and this furnishes the reason of the surcharge. The stamps are sold at the fixed rate of 110 rupees face value for 100 British rupees.

The revenue stamps used on Court Fees, Foreign Bills and Receipt.

COURT FEES

1901 ? The large lilac Court Fees of India (Queen's head) surcharged "H.R.B." in black Roman caps vertically upwards (14 x 2½ mm.)

1, 4, 6, 8, 12 annas, 1 rupee, 1r. 2a., 1r. 8a., 2, 3, 4, 5, 6 rupees, lilac

FOREIGN BILLS.

1890 ? Indian Foreign bills surcharged **HYD. R. B.** in block caps in red.

2 annas,	purple		1 rupee,	purple	
3 ,,	,,		1r. 8a.,	,,	
4 ,,	,,		2 rupees	,,	
6 ,,	,,		4 ,,	,,	
8 ,,	,,		6 ,,	,,	
12 ,,	,,		8 ,,	,,	

(To be continued.)

The Newspaper Tax Stamps of Great Britain

By Walter Morley.

(*Continued from p. 28.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

MORNING HERALD.
8 dies regd. 27 April, 1842.
4 ,, ,, 5 April, 1848.
Duty dies A 1, 2, 3, 5, 7, 12, 15, 21, 24, 25, 26, 157, 188, 200, 209, 237, 244, 299, 337, 345, 507, 702, B 26.

MORNING POST.
4 dies regd. 23 April, 1842.
Duty dies A 32, 51, 98, 105, 120, 170, 233, 319, 710, B 28, 39.

MUNICIPAL & POOR LAW GAZETTE.
Registered 3 Jan., 1844.

MURRAY'S TIME TABLES.
Registered 5 April, 1848.

MUSICAL EXAMINER.
Registered 24 Feb., 1844.

MUSICAL TIMES.
Registered 22 Dec., 1846.

MUSICAL WORLD.
Registered ?
Duty dies A 135, 606, 634, 639, 644.

NAIRNSHIRE TELEGRAPH.
Registered ?
Duty die A 435.

NATIONAL.
1 die regd. 14 Mar., 1846.
1 ,, ,, 25 Sept., 1848.

THE NATIONAL.
1 die regd. 11 April, 1844.
1 ,, ,, 29 June, 1844.

NATIONAL ADVERTISER.
1 die regd. 14 Nov., 1844.
1 ,, ,, 13 Aug., 1845.
1 die regd. 12 Oct., 1848.
Duty die A 141.

NATIONAL LIBERATOR.
Registered 26 Jan., 1842.

NATIONAL PROTECTOR.
Registered 1 April, 1847.

NATIONAL RECORD.
Registered 23 April, 1845.

NATIONAL SOCIETY'S MONTHLY.
Registered 14 July, 1848.

NATIONAL TEMPERANCE ADVOCATE.
Registered 20 June, 1849.

NATIONAL TEMPERANCE CHRONICLE.
Registered 29 June, 1843.
Duty dies A 511, 612, 640, 652, 679, 694.

NATIONAL TEMPERANCE MAGAZINE.
Registered 23 Dec., 1845.

NAUTICAL STANDARD.
Registered 9 Jan., 1846.

NAVAL & MILITARY GAZETTE.
Registered 5 April, 1848.

NEW AGE.
Registered 25 April, 1845.

NEW WEEKLY MESSENGER.
Registered 5 May, 1842.
Duty die A 102.

NEWCASTLE ADVERTISER.
1 die regd. 17 Nov., 1843.
1 ,, ,, 4 April, 1844.
1 ,, ,, 16 Jan., 1846.

NEWCASTLE CHRONICLE.
1 die regd. 9 Aug., 1848.
1 ,, ,, 17 Feb., 1849.
Duty die A 717.

NEWCASTLE GUARDIAN.
1 die regd. 24 Feb., 1846.
1 ,, ,, 7 Sept., 1849.

NEWCASTLE JOURNAL.
1 die regd. 30 April, 1842.
1 ,, ,, 12 Nov., 1847.
Duty die S 4.

THE NEWS.
Registered 1 June, 1847.
Duty dies A 221, 440.

NEWS OF THE WORLD.
2 dies regd. 22 Sept. 1843,
1 die ,, 2 May, 1845.
1 ,, ,, 6 Mar., 1846.
Duty dies A 356, 361, 364, 369, 374, 381, 382, 405, 416.

NONCONFORMIST.
Registered ?
Duty dies A 203, 205, 227, 232, 233, 234, 237, 238, 242, 251, 263, 265, 268, 272, 277, 279, 297, 314. B 27, 32, 36, 37.

NONCONFORMIST ELECTOR.
Registered 8 July, 1847.

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L. W. FULCHER, B.Sc.,
56, BUCKLEIGH ROAD,
STREATHAM, LONDON, S.W.,
ENGLAND.

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WALTER MORLEY, 15, Brownhill Gardens. Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

ON another page will be found the first official announcement with respect to the International Philatelic Exhibition to be held next year. It is the intention of the working Committee to issue these notices from time to time so that collectors may keep in touch with the progress of the arrangements. The Hall which has been engaged for the Exhibition is a new one, having been open barely a year, but it seems that it will leave nothing to be desired in the way of a *locale* for the Exhibition. The floor space available is 13,000 square feet, all top lighted, while there are several rooms available for Committee rooms, etc. There are perfect summer ventilating arrangements, fresh air being forced through cold water into the Hall at four different points each some 12 feet from the ground, the exhausted air being carried away by an electric fan in the roof. Further for cooling purposes water is laid on to the top of the roof and can be run down over the glass when it gets too hot. There are also outside sun-blinds to cover the glass at those places when the sun shines most. The Exhibition will be opened about the 23rd May.

International Philatelic Exhn. 1906.

The prospectus of the Exhibition has been in active preparation and will be issued as soon as it has been passed by the Grand Committee which will soon be called together. The Exhibition will probably be confined exclusively to postage stamps as it is expected there will be no room for entires, fiscals or philatelic publications. The chief features of the prospectus will be an entirely new arrangement of classes e.g. Great Britain and Colonies are not to be shown in classes by themselves but will be mixed with other countries, the different countries being arranged in groups of approximately equal difficulty irrespective of their political relations; the creation of a championship class in which all collections which have won a gold medal in any previous exhibition in London or Manchester will have to compete but no collection, the owner of which aspires to the highest honours, will be barred in this class; a liberal provision has been made for medium and junior collectors.

* * * * *

We think it may be worth while to reproduce here the following interesting note concerning Hong Kong stamps overprinted "s. o." and "s. d." contributed by Commander W. C. Eaton (U.S. Navy) to *Gibbons Stamp Weekly* "In "your answer to the correspond-"ents in Vol. I, No. 11, of the "weekly, you say the letters "S. "O." and "S. D." on Hong Kong "stamps are probably the initials of the "mercantile firms using the stamps. I confess "I am considerably surprised at this statement "from so learned an authority as Stanley "Gibbons, or the Editor of the *Weekly* and beg "permission to set your readers right. I "happened to be in Hong Kong shortly after "the stamps were put in use, and learned that "this surcharge was an official one of the "Treasury Department. The first surcharge "S. O." stood for "Stamp Office" but as this "was considered erroneous it was shortly "changed to "S. D." which stood either for "Stamp Department" or "Stamp Duty"; "after this length of time I am not quite certain "which, but my recollection is that it was "Stamp Department" *i-e* in lieu of "Stamp "Office." This surcharge made the stamps "fiscal as well as postal. On learning of their "existence I went personally to the Treasury, "where I purchased the few remaining, only "eight or ten of them being left, which I used "upon letters, and it was at the Treasury that "I gained the information given above. On "inquiry at the Post Office as to whether "fiscals could still be used as postage I was "told that they could not be so accepted with "the exception of these "S.O"s & "S.D"s. "I was told that this surcharge, though making "them available for fiscal use, did not affect "their postal character, and they are, therefore, "in the same class as other British Colonial "Postage and Revenue" issues and should be "catalogued among the postal issues. I have "several on original covers which I myself "used. These were not cancelled by favour of "any postal clerk, but were regularly dropped "in the ordinary letter-box and delivered in "the usual way. A very interesting variety of "these stamps exists. Among the eight or ten "I purchased at the Treasury were two 2c. on "which a vertical bar had been printed over "the left curve of the "O" thus transforming "it into a "D" in accordance with the correct "surcharge. Of these I know of only two "copies used postally, the one in my own "collection and the other in the collection of "Mr. Luff, of philatelic fame, both on original "covers. I trust that the above will cause "recognition of these stamps in the class where "they belong *i-e* of British Colonial "Postage "and Revenue" stamps."

Hong Kong Fiscals.

NOTES ON THE HISTORY OF

BRITISH RAILWAY STAMPS.

BY G. W. J. POTTER.

(*Continued from page 34.*)

Returning to the article in the *Stamp Collectors' Magazine* (June 1866) we read that

> The Great Northern supplies a whole series of more elaborate but less tasty design. They are transverse rectangles, 2¼ by 2 inches, perforated. A large octagon formed by a fancy pattern printed green on white, contains armorial bearings in centre, and GREAT NORTHERN PREPAID NEWSPAPER PARCEL in upper and lower scrolls; 3 lbs. and TWOPENCE are impressed thereon in black; and the corners are completed by triangles patterned with green. Waterlow and Sons, London, own beneath, to have lithographed this production. There are, it seems, in addition, same colour and device, a 3d., for 6 lbs weight, a 4d., for 12 lbs., and 6d., no weight expressed, we suppose intended for the full allowance thereof.
>
> There has existed, moreover, since New Year's day, a comrade impressed in vermilion, marked ONE NEWSPAPER; and value, though not indicated, one halfpenny.

In the issue for October 1866, 2 other stamps of the G N. are described: these are the 1½d. (3 newsp.) and 2d., (4 newsp.), the colours being given as brick-red and blue.

The following interesting notice concerning the first issues of the London and South Western Railway is from *The Philatelist* of November, 1868.

> ENGLISH RAILWAY LOCALS. These impressions are not usually collected by philatelists; but our magazine being circulated on the continent, as well as at home and in the colonies, for the benefit of those subscribers who include them in their albums, and at the risk of drawing down sundry diatribes from both genuine and *quasi* Pendragonites, we note some which have but just come under notice, though we understand that they have been in use for some dozen years. They are employed for newspaper parcels on the L & S.W.R. They are upright oblongs, printed in sheets containing twenty each; most of the values have armorial bearings in a central circle, partially obscured by figure and denomination of value: LONDON & SOUTH WESTERN RAILWAY, on radiating lines above; NEWSPAPER TICKET below. At each corner is a conventional rose. The values of this type are 1, 2, 3, 4, 6, and 9d. The 2 and 4 are of a dull brownish violet hue; the others are lilac. The 3, 6 and 9 are perforated. The remaining three, as well as the one about to be described, require the aid of scissors or knife for separation. There is but one value, 1½d., of the second pattern. The same inscription appears above and below, with the addition of the word THREE; but there are no radiating lines. The value is also in the centre, topped by AT OWNER'S RISK, in a semi-circular band. No armorial bearings are on this specimen; but the ornaments at the angles are more artistic, and the stamp altogether is neater and better engraved than its fellows. We should add that the whole set is on thick, violet-tinted paper, and well gummed.

It will be observed that the 1/-, value is not mentioned in the above account, but in a list given in the issue for June 1869, this stamp is included and its colour is said to be red mauve. While on the subject of colour it may be interesting to give the shades that were assigned to the various values by *Le Timbre Poste*.

½d., lilac, p. 10.
1d., ,,
1½d., brown
2d., pale brown
3d., lilac, p. 13.
4d., pale brown
6d., lilac, p. 12½.
9d., ,, p. 10.
1/-, carmine

All printed on blued paper with the exception of the 1/-, which was on white

A few years later (June 1873) we read in the *Gazette des Timbres* that 'the L. & S. W. R. has changed the type of the greater part of its stamps. All, save the 1/-, are of the design of the ½d., and 1½d. (Figure on solid background, encircled by a garter). The paper and printing vary in shade' The colours ascribed to the stamps are seen in the following list.

½d., mauve on white tinted lilac.		
1d., lilac and lilac rose on	,,	
2d., mauve	,,	,,
3d., ,,	,,	,,
4d., lilac-rose	,,	blue
6d., grey	,,	white
9d., mauve	,,	blue

Very many entries of the different varieties issued by the numerous Scotch companies are scattered throughout the philatelic journals, but I have not thought it necessary to reproduce all these in detail. A lengthy list of the issues of these and other companies was given by Dr. Magnus in the pages of *Le Timbrophile*, the descriptions being mostly from specimens in his own collection. The subjoined account of some changes in the issues of the Highland Railway is taken from *The Philatelist* for September, 1868.

> The Highland Railway have discarded the plain double thread which had heretofore framed their emissions, substituting a fancy framework. They are all perforated.
>
> PERTH AND INVERNESS.
>
> 1½d., Black on white., above 3 lbs
> 3d., ,, yellow., from 3 to 7 lbs
> 3d., ,, ,, ,, 7 ,, 14 ,,
> 3d., ,, ,, ,, 14 ,, 28 ,,
> 9d., ,, ,, ,, 28 ,, 56 ,,

(*To be continued.*)

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

(*Continued from page 36.*)

CIVIL SERVICE.

1870. General Duty dies embossed in *pink* on Foreign Bill paper, wmk double-lined "V.R." and surcharged "CIVIL SERVICE" in *blue* block caps. Black dividing lines. Perf. 12½.

1s. Die F.	10. v.	72
2s. 6d. Die O.	30. ix.	70
5s. Die G.	26. i	71
10s. Die I.	30. ix.	70
15s. Die E.	(on blue paper) ?	
£1. Die A.	15. ii.	71
£5. Die G.	31. i.	71

CONSULAR SERVICE.

See Morley's Philatelic Journal for Sept. and Oct, 1904.

Addenda. 2s. (Control no. 744). Error. "s." (only) for "2s." in top right hand corner.

£1. (Control no. 3572). With control no. in small figures.

COPYHOLD COMMISSION.

1868. General duty dies embossed in *pink* on Foreign Bill paper, wmk. double-lined "V.R." and surcharged "COPYHOLD &c. COMMISSION" in three lines in blue sans-serif caps. Imperf.

1s. Die E.	31. iii.	69
2s. 6d. Die O.	12. xi.	68
5s. Die G.	10. xi.	68
	13. xi.	68
	6. iii.	69
10s. Die I.	13. xi.	68
	6. iii.	69
	1. vi.	71

£1. Die A.

13. xi.	68	19. v.	70
6. iii.	69	22. x.	70
25. vi.	69	26. iv.	71
18. xi.	69	11. x.	71

£5. Die G.

13. xi.	68	18. xi.	69
9. iii.	69	19. v.	70
10. iv.	69	27. iv	71
25. x.	69		

Do. Perf. 12½.

1s. Die E.	31. iii.	69
2s. 6d. Die O.	12. xi.	68
5s. Die F.	26. iv.	71
10s. Die I.	6. iii	69
£1 Die A.	9. v.	70
£5. Die G.	19. v. 70	11. x. 71

CUSTOMS.

1860. General duty dies struck in *pink* on bluish or yellowish paper, unwatermarked except with maker's name, surcharged "CUSTOMS" in black Roman caps. Black dividing lines. Imperf.

1d. Die A.

4. v. 60.	26. v. 60.

1d. Die B.

6. iv. 60	23. v. 60
7. iv. 60	24. v. 60
9. iv. 60	30. v. 60
5. v. 60	1. vi. 60
7. v. 60	9. vi. 60
8. v. 60	20. vi. 60
9. v. 60	3. vii. 60
12. v. 60	

4d. Die A.

26. iv. 60	25. v. 60
27. iv. 60	31. v. 60
23. v. 60	27. vi 60
24. v. 60	

6d. Die T. 10. iv. 60

6d. Die U.

13. iv. 60	25. iv. 60
20. iv. 60	25. v. 60
21. iv. 60	30. v. 60
23. iv. 60	3. vii. 60
24. iv. 60	

1s. Die E

2. v. 60	4. v. 60

1s. Die E (yellowish paper) 4. v. 60

1s. Die F.

5. iv. 60	16. v. 60
20. iv. 60	30. v. 60
21. iv. 60	15. v. 60
10. v. 60	15. vi 60

2s. Die K.

15. iv. 60	27. iv. 60
16. iv. 60	31. v. 60
17 iv. 60	1. vi. 60
23. iv. 60	23. x. 60
26. iv. 60	12. xi. 60

(*To be continued.*)

INTERNATIONAL PHILATELIC EXHIBITION.

1906.

FIRST OFFICIAL NOTICE.

It has been decided to hold an International Philatelic Exhibition in London in 1906 under the auspices of the Philatelic Society, London, and a Working Committee has been appointed consisting of the following.—

Two members representing the Provincial Philatelic Societies, viz. Messrs Dorning Becton & Slade.

Four of the London Stamp Dealers, Messrs. Oliver, Peckitt, Phillips & Hamilton-Smith.

The Working Committee have engaged the Royal Horticultural Society's Hall, St Vincent Square, Westminster, for the exhibition which will be held towards the end of May or the beginning of June, and the arrangements for the programme are in process of consideration.

In the course of the next few weeks invitations will be issued to the various Philatelic Societies and to prominent Philatelists with the view to the formation of a thoroughly representative General Committee.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Ceylon. *Stamp Duty.* Mr. A. M. South reports the 50c., lilac and green, King's head stamp on *multiple Crown CA* paper.

Great Britain. *Land Registry.* Mr. A. M. South has the shilling value of the Queen's head unappropriated die series with overprint of figure of value. Wmk. Script VR. Perf. 14.

1s., green and black-purple.

Japan. Mr. A. M. South informs us that he possesses a hitherto unrecorded value of the current series.

3 sen., lake-red.

Malay States. *Judicial.* At the Fiscal Exhibition we saw a high value of the permanent type illustrated in our number for March, 1904.

$25, violet and green.

Malta. *Ewen's Weekly Stamp News* reports the issue of the 5s., rose, Queen's Head surcharged "REVENUE" in black block letters. Wmk. Crown CC. Perf. 14. This completes the series with surcharge in block type.

Natal. At the Fiscal Exhibition MM. A. Schœller and A. Baillière showed between them the following values on *white laid paper*. 9d., 2s. 3d., £1. 10s. 6d., £2, £3. 10s. and £5.

M. Baillière also showed the two undermentioned stamps on plain coloured paper

1s., green
1s. 6d., blue

New Zealand. *Stamp Duty.* Mr. Morley has discovered the following varieties:—

1s., lilac and red, value in one line, wmk. "NZ", *perf. 12½*.

1s., lilac and green, Die 1, wmk. "tall NZ", *perf 12½*.

1s., violet and green, Die 2, wmk. "tall NZ", perf. 10 x 12½.

3s., lilac and green, Die 2, wmk. "wide NZ", perf. 12½.

Orange River Colony. According to *Le Bulletin Fiscaliste* the colours of the higher values of the King's head series are as follows:—

5s., rose and grey
10s., orange and green
£1, black and lilac
£2, brown and lilac
£5, green and lilac

Parahyba. (*Brazil*). *Barreiras, 1905.* Dr. Ramos submits one value of a new issue. The design is difficult to describe but on a curved label across the stamp is the inscription "SAHIDA POR BARREIRAS" in white letters on a red ground. Figures of value in left upper corner and on a wavy lined label below the curved band across the stamp. The background consists of a floral design and the sun's rays in the upper part, while a curved label near the right hand upper corner gives the date of the decree authorizing the new stamps viz: "Dec. No. 244 de 22 de Novembro de 1904." Imperf

100	reis,	dark green and carmine	
200	,,	yellow-green	,,
1,000	,,	purple-black	,,
2,000	,,	violet	,,
5,000	,,	?	,,
10,000	,,	orange	,,
20,000	,,	brown	,,
50,000	,,	?	,,

Selangor. At the Fiscal Exhibition M. A. Baillière showed the 5c., lilac and blue, Straits Settlements Revenue, 1888, surcharged "SELANGOR" in slanting type. 20 x 1½ mms., reading upwards.

Straits Settlements. *Judicial, 1869.* Mr. Schwabacher showed the following unchronicled stamps at the Exhibition. Wmk. Crown CC. Perf. 14.

$3.50c.,	brown	and violet
$3½	,,	,,
$5.50c.,	,,	,,
$20	,,	,,
$25	,,	,,

Tasmania. *Revenue.* Mr. A. B. Kay has shown us the 3d., Ornithorhynchus type, perf. 14, surcharged **"4d"** in large type.

4d. on 3d., brown

Mr. A. M. South informs us of the issue of four more values of the current issue, with figures of value in centre.

3d., orange-yellow
6d., violet
2s. 6d., red-lilac
5s., yellow-brown

Transvaal. Two high values of the current King's head set are reported, one by Mr. A. B. Kay and the other by *Le Bulletin Fiscaliste*.

£10, brown and black
£25, carmine and black

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. May, 1905.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. VI. JUNE, 1905. No. 6.

Stanley Gibbon's Catalogue, 17th Edition.
A few figures.

BY BURTON F. J. COOPER.

WHATEVER differences of opinion there may be amongst stamp collectors generally as to the trustworthiness of this Catalogue as the "Guide to Values" which the publishers claim it to be, there can be but few philatelists (the leading specialists excepted) who do not look upon this useful work as in some sort reflecting the popularity or the reverse of the stamps of a country, an issue, and even of individual varieties.

The following list, compiled from the latest edition of the Catalogue, may therefore have some interest for the numerous philatelists who make a special feature of the stamps of Great Britain and her Colonies.

The figures are divided into two groups—unused and used. In each of these groups the prices given in the current edition have been compared with those in the last. The numbers of stamps which have advanced or decreased in price have been placed in the two first columns. In the *third* column, the preponderance of increases or decreases is placed over the total number of varieties priced in both editions, so as to form a fraction. This, in the fourth column has been expressed as a percentage. The minus sign (—) indicates the instances in which decreases are in the majority.

Bearing in mind the general inadvisability of theorising from figures and without placing implicit reliance on the prices either as a whole or in particular countries, a few deductions may reasonably be drawn from the figures given.

(1) The generally increased demand for Colonials, as shown by an average rise in price by 11% and 12·4% for unused and used respectively.

(2) The growing popularity of Philately amongst those of modest means is evidenced by the way in which the mostly cheaper used stamps hold their own against the more expensive unused. This should aid in justifying the belief (held by many of us) in fine used copies, as a good investment.

(3) The very general liking for the stamps, particularly in used condition, of that most interesting group, Australia and New Zealand. Such varieties as are priced unused have evidently had due regard paid to their scarcity in earlier editions, whilst the large number left unpriced are too rare and therefore too expensive to appeal to the purse of the average collector.

(4) The extent to which the stamps of our South African Colonies have suffered from the inflation produced as a result of the late war. Assuredly, however, no changes of fashion can permanently affect the well-deserved popularity, with the earnest philatelist, of the early issues of the Transvaal, or of the triangular Capes with the general collector.

(5) One other feature may be noticed, viz.:—even the "superficial" philatelist begins to set comparatively little store by the "picture" emissions of Labuan, N. Borneo, and Tonga in an unused condition. This would seem to show that the enthusiastic philatelist prizes his stamps for something more than their "beautiful faces".

But this is mere sentiment!

To conclude, the Colonies showing the largest proportion of increases in price (unused and used) are :—

Class I.	*Class II.*	*Class III.*
British Guiana.	B. Central Africa.	B. Colombia.
Hong Kong.	Cyprus.	Southern Nigeria.
Straits Settlements.		Native Malay States.
		Tobago.

Country.	UNUSED.				USED.			
	Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per cent.	Inc	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per cent.
Great Britain (general) ...	37	17	20/193	10·3	33	11	22/210	10·0
do. do. (plate numbers) ...	57	15	42/279	15·0	38	33	5/293	1·7
do. do. {Official, Levant, and Postal Fiscals, &c.}	5	0	5/40	12.5	38	7	31/90	34·4
Antigua	2	0	2/24	8·3	6	0	6/25	24·0
Bahamas	7	0	7/47	14·8	13	0	13/41	31·7
Bangkok	1	0	1/23	4·3	2	2	0/14	0
Barbados	3	3	0/96	0	15	7	8/114	7·0
Bechuanaland	12	4	8/69	11·6	6	0	6/48	12·5
Bermuda	5	0	5/33	15·1	1	0	1/29	3·4
British Central Africa ...	21	1	20/66	30·3	22	2	20/60	33·3
British Columbia ...	6	0	6/17	35·3	4	0	4/15	26·6
British East Africa ...	31	1	30/128	23·4	15	0	15/97	15·4
British Guiana	56	4	52/152	34·2	47	6	41/169	24·2
British Honduras ...	9	7	2/74	2·7	13	0	13/44	29·5
British Somaliland ...	12	0	12/39	3·07	—	—	—	—
British South Africa ...	11	5	6/71	8·4	8	7	1/67	1·6
Canada	15	1	14/139	10·0	26	1	25/153	16·3
Cape of Good Hope ...	7	5	2/100	2·0	17	6	11/114	9·6
Cayman Islands ...	4	0	4/7	57	—	—	—	—
Ceylon	48	1	47/186	25·2	43	4	39/209	18·6
Cook Islands	6	0	6/38	15·8	1	0	1/12	8·3
Cyprus	33	1	32/91	35·1	18	3	15/62	24·2
Dominica	4	2	2/38	5·2	3	1	2/28	7·1
Falkland Islands ...	3	2	1/29	3·4	4	0	4/17	23·5
Fiji Islands	34	9	25/104	24·0	16	2	14/75	18·6
Gambia	11	3	8/54	14·8	4	0	4/39	10·2
Gibraltar (and M. A.) ...	16	6	10/90	11·1	8	6	2/63	3·1
Gold Coast	8	1	7/53	13·2	7	1	6/43	13·9
Grenada	6	1	5/70	7·14	3	1	2/59	3·4

Country.	UNUSED.				USED.			
	Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per cent.	Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per cent.
Griqualand	8	0	8/53	15·1	5	6	1/78	-1·3
Heligoland	3	1	2/32	6·25	0	4	4/22	-18·2
Hong Kong	27	2	25/115	21·7	31	1	30/98	30·6
India	23	2	21/138	15·2	20	8	12/151	7·9
Chamba	10	1	9/54	16·6	1	0	1/8	12·5
Faridkot	7	0	7/25	28·0	1	0	1/3	33·3
Gwalior	4	3	1/73	1·3	2	3	1/35	-2·8
Jhind	11	3	8/59	13·5	5	0	5/17	29·4
Nabba	16	1	15/53	28·3	5	0	5/18	27·7
Puttialla	7	1	6/59	10·1	2	0	2/35	5·7
Native States—								
Alwar	—	—	—	—	0	1	1/7	-14·3
Bamra	2	13	11/42	-26·2	0	2	2/16	-12·5
Bhopal	11	3	8/154	5·2	0	3	3/28	-10·7
Bundi	2	0	2/10	20.0	0	1	1/2	-50·0
Bussahir	2	0	2/31	6·4	—	—	—	—
Charkari	1	6	5/14	-35·3	—	—	—	—
Cochin	3	0	3/11	27·2	2	0	2/12	16·6
Dhar	0	1	1/9	-11·11	—	—	—	—
Duttia	0	1	1/6	-16·6	—	—	—	—
Faridkot	0	1	1/5	-20·0	—	—	—	—
Holkar	3	0	3/11	27·2	—	—	—	—
Hyderabad	1	1	0/35	0	1	8	7/31	-22·2
Jammu & Kashmir ...	2	2	0/122	0	13	8	5/96	5·2
Jhalawar	—	—	—	—	0	1	1/2	-50·0
Jhind	5	2	3/38	7·9	1	1	0/27	0
Kishengarh	4	0	4/29	13.8	—	—	—	—
Las Bela	1	1	0/6	0	—	—	—	—
Nepaul	0	2	2/17	-11·7	—	—	—	—
Nowanuggar	6	0	6/22	27·2	—	—	—	—
Poonch	16	2	14/49	28·5	—	—	—	—
Rajnandgaon ...	2	0	2/9	22·2	—	—	—	—
Rajpeepla	1	0	1/3	33·3	—	—	—	—
Sirmoor	5	9	4/52	-7·7	3	1	2/28	7·1
Soruth	3	2	1/24	4·1	0	2	2/13	-15·4
Travancore	—	—	—	—	3	1	2/11	18·2
Wadhwan	1	0	1/1	1·0	—	—	—	—
Jamaica	5	5	0/62	0	15	1	14/55	25·4
Labuan	6	17	11/113	-9·7	0	1 *used*	1/56	-1·8
					3	4 *c.t.o.*	1/41	-2·4
Lagos	10	2	8/56	14·3	1	0	1/42	2·4
Leeward Islands ...	5	0	5/26	19·2	1	0	1/11	9·1
Malta	10	0	10/42	23·8	5	0	5/28	17·8
Mauritius	22	0	22/133	16·5	13	2	11/131	8·4
Montserrat	7	0	7/25	28·0	1	0	1/10	10·0
Natal	15	0	15/113	13·2	19	4	15/110	13·6
Nevis	2	1	1/36	2·7	—	—	0	—
New Brunswick ...	2	1	1/12	8·5	4	0	4/12	34·0
Newfoundland	32	11	21/90	23·3	17	6	11/79	13·9

Country.	UNUSED.				USED.			
	Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per cent.	Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per cent.
New Republic	14	4	10/100	10·0	5	7	2/59	-3.4
New South Wales ...	20	11	9/250	3·6	72	27	45/438	10.2
New Zealand	46	15	31/316	9·8	93	12	81/320	25.3
Niger Coast Protectorate	12	2	10/51	19.6	12	5	7/36	19.4
North Borneo	25	22	3/160	1·9	7 6	3 used 5 c.t.o.	4/67 1/50	5.99 2.0
Northern Nigeria ...	3	0	3/18	16·6	—	—	—	—
Nova Scotia	—	—	—		2	0	2/22	9.1
Orange River Colony ...	10	55	45/152	-29·6	13	23	10/90	-11.1
Prince Edward Island ...	6	2	4/25	16·00	2	2	0/22	0
Queensland	34	12	22/155	14·2	52	25	27/206	13.1
St. Christopher	4	4	0/35	0	4	0	4/27	14.8
St. Helena	18	3	15/59	25·4	3	1	2/30	6.6
St. Lucia	16	5	11/46	23·9	6	6	0/52	0
St. Vincent	26	5	21/76	27·6	17	7	10/67	14.9
Sarawak	7	2	5/55	9·1	5	2	3/37	8.0
Seychelles	16	8	8/66	12.1	3	3	0/38	0
Sierra Leone	6	8	2/76	-2·6	8	1	7/48	14.6
South Australia ...	35	10	25/165	15·1	63	21	42/285	14.7
Southern Nigeria ...	13	0	13/24	54·1	6	0	6/10	60.0
Stellaland	0	2	2/5	-40·0	—	—	—	—
Straits Settlements ...	54	8	46/120	38·3	35	5	30/108	27.7
Johor	31	1	30/72	41·6	1	2	1/21	-4.7
Negri Sembilan ...	10	3	7/19	36·8	2	0	2/5	40.0
Pahang	7	0	7/19	36·8	5	3	2/17	11.7
Perak	25	9	16/81	19·7	18	3	15/53	28.3
Selangor	14	14	0/49	0	3	3	0/22	0
Sungei Ujong	18	6	12/40	30·0	4	2	2/14	14.3
Federated Malay States ...	4	4	0/28	0	3	1	2/13	15.4
Sudan	3	1	2/36	5·5	0	5	5/24	-20.8
Swazieland	1	2	1/12	-8·3	—	—	—	—
Tasmania	25	9	16/142	11·2	33	9	24/207	11.6
Tobago	19	1	18/36	50·0	13	0	13/29	44.8
Tonga	8	33	25/78	-32·0	5	2	3/33	9.1
Transvaal	14	38	24/331	-7·2	18	12	6/288	2.1
Trinidad	18	8	10/90	11·1	26	9	17/111	15.3
Turks Islands	21	5	16/52	30·8	5	1	4/25	16.0
Uganda Protectorate ...	1	3	2/53	-3·7	0	2	2/17	-11.8
Victoria	32	24	8/249	3.2	68	34	34/316	10.7
Virgin Islands	20	0	20/59	33·9	1	0	1/16	6.2
Western Australia ...	19	14	5/115	4·3	36	11	25/132	19.0
Zanzibar	25	13	12/139	8·6	18	5	13/90	14.4
Zululand	4	1	3/26	11·5	7	1	6/24	25.0
TOTAL ...	1400	538	862/7820	11·0	1227	396	831/6672	12·4

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

WE have lately received two little works by the energetic President of the Junior Philatelic Society, Mr. Fred J. Melville which we have much pleasure in recommending to our readers The first is entitled "*The Tapling Collection of Stamps. A Descriptive Guide and Index*" and is published by Messrs Lawn and Barlow. The most valuable part of this work is the Index which shows at a glance the numbers of the frames in which the stamps of any given country will be found. This is as valuable to the specialist as to the beginner for the former often requires to examine the rich stores of rare stamps which is a feature of the collection. The work begins with a very readable "Story of the Tapling Collection" reprinted from "The Connoisseur" and this is followed by a list of "Stamps to look for" intended for any interested visitor. The work is illustrated by portraits of Mr. Tapling and Mr. Bacon and photos showing the method of arrangement of the stamps and some of the "stamps to look for."

Guide to the Tapling Collection.

* * * * *

The other little work is an elementary treatise on "*The Postage Stamps of Hayti.*" Published by C. Nissen & Co This work only claims to be elementary and those who wish to go deeper into the subject are referred to an important scientific work on the history of the postal issues of Hayti which has been in preparation for several years by Messrs. A Holland, J.B. Leavy & J. F. Rich, of the Boston Philatelic Society The work justifies the claim and will be found reliable as far as it goes. The various issues are described and chapters are added on Essays and Forgeries.

Postage Stamps of Hayti.

We have to warn our readers against certain forgeries of Guanacaste. Our correspondent Mr. G. W. Pepper writes "Collectors will do "well to be careful in buying Costa Rica stamps "surcharged "Guanacaste." I have seen a "number which have been sent direct from "Costa Rica which are undoubtedly with bogus surcharge. I "have seen three different types "of surcharge and all are on the "commonest remainders of the issue of 1883. "The different types are evenly assorted and "are offered at 3s. per set of 10 varieties. "The parties doing the work evidently had no "genuine stamps to copy as all three types "were such as are found on postage stamps. "This fact would imply that the same parties "had been getting in their work on the postage "stamps also."

Guanacaste Forgeries.

* * * * *

A pending new issue for Bolivia is announced by *Mekeel's Weekly Stamp News*. "President "Montes promulgated a decree on March 1 "authorizing the issue of consular stamps of the "values of 1, 2 and 5 bolivianos. These stamps "must be attached, in the amount required by "law, to consular documents of all "kinds except invoices. The revenue law for the Republic which "became effective December 27th "last, provides for revenue stamps of the "following denominations: ·02, ·05, ·10, ·20, "·40, 1, 2, 10, 20 and 40 bolivianos, while "stamped paper of the following denominations "is authorized ·10, ·20, ·30, 1, 2, 4, 10, 25, 40, "and 50 bolivianos. Nothing is given as to "designs or colours."

Bolivian Fiscals.

* * * * *

Several, if not all, of the current Transvaal postage stamps have been seen surcharged "C S.A.R." which stands for "Central South African Railways." These railways are under Government control and it appears to be as yet undecided whether these stamps are to be classed under the category of "Railway Stamps" or of "Official Postage Stamps." We suppose that sufficient evidence will shortly be gathered so that this question may be settled, in any case we should be glad to hear what values have been surcharged. It is also stated in some quarters that Orange River Colony stamps are being similarly surcharged.

Transvaal Railway Stamps

* * * * *

Recent numbers of *Le Bulletin Fiscaliste* give particulars and somewhat lengthy lists of Beer Duty stamps issued in 1903 for Victoria and New South Wales. They are of similar design, lettered "Commonwealth of Australia" the name "Victoria" or "New South Wales" appearing on a central label. We hope to give a list of these in a future number at an early date. The same journal records rather numerous additions to the fiscal issues of the South American republics with the help of which we will endeavour to set our lists in order as the exigencies of space permit.

Australian Beer Duty Stamps.

NOTES ON THE HISTORY OF

BRITISH RAILWAY STAMPS.

BY G. W. J. POTTER.

(*Continued from page 42.*)

NORTH OF INVERNESS

2d., Green on pink, above 3 lbs.
4d., ,, ,, white, from 3 to 7 lbs.
6d., ,, ,, yellow ,, 7 ,, 14 ,,
8d., ,, ,, buff ,, 14 ,, 28 ,,
1/-, ,, ,, lavender ,, 28 ,, 56 ,,

From other sources we find that the 7 to 14 lbs. and 14 to 28 lbs. of the Perth and Inverness section should be 4d., and 6d.; their colours blue and fawn; that the first weight in each set should be *under* not above 3 lbs; and that the gauge of the perforation should be 12½. In the very excellent list of the Highland's issues (*M.P.J.* V. 6, 14, 22). K has, following Morley's *Catalogue*, omitted to include the series that were issued for use 'North of Inverness.' This, like all the other units, must not be regarded as the title of a distinct company, but only as a section of the Highland. Undoubtedly some of these lines were planned and carried out as independent companies; however, they gradually came under the influence of the H R., and they now form part and parcel of that wide stretching company.

In a Catalogue of stamps (24 pages) issued by W Lincoln, jr., sometime after 1865, we find but two railway stamps offered for sale, namely, one each of the New Caledonian Railway (*sic*), and the North British Railway; both green, and in unused condition, the price asked being 2d., in each case.

Some of the other issues that were chronicled in these journals during the cycle of years from 1864 to 1873 may be briefly summarised as below; where the account appears in more than one paper, I have collated the descriptions and affixed the earliest of the dates. In June, 1866, we find the four values of the G.E.R. chronicled. The colours were the same as those of the present day, but the early printings had no control numbers, and a few sheets appear to have been issued without being perforated.

½d., yellow-green and black. Imp.
½d., pale green ,, p. 11½. Imp.
1d., blue and red ,, ,,
1½d., lilac ,, blue ,, ,,
2d., red ,, green ,,

The 1d., value of the Bristol and Exeter with signature of *Henry Dykes* was also recorded in the same month.

In February, 1869, we have the stamps of two Welsh companies described. The size of the Sirhowy issues is given as 3 inches by 2 inches. Colours and values;

1d., black on white under 1lb. Perf.
2d., ,, ,, pink ,, 2 ,,
3d., ,, ,, blue ,, 7 ,,

The Taff Vale had a small stamp, 1½ inch square, perforated, and of a dull bluish-green, which was termed a SINGLE NEWSPAPER FRANK. The remaining four values, exactly double the size of the halfpenny, were intended for Prepaid Newspaper Parcels, and were as follows;

1d., black on white 1 lb.
2d., ,, ,, blue 3 lb.
3d., ,, ,, pink 7 lb.
6d., ,, ,, yellow 14 lb.

The autograph of the Traffic Manager, which is reproduced on these stamps, has proved a stumbling-block to various editors; thus *Le Timbre Poste* reads it as *Edwin E. Tayl*; Morley in his *Catalogue* has *Edwin Wagh*; while in reality it is *Edwin E. Page*. Evidently people were as careless in writing their signatures then as they are now.

February, 1870, witnessed the arrival of a set issued by the Monmouthshire Rail and Canal Company.

1d., black on white, imp.
1d., ,, rose, perf.
2d., ,, yellow ,,
3d., ,, blue-green. Perf.

It is interesting to note that the two types of the 1d., were even then in use together; see *M.P.J.* I. 46, II. 14.

The last that I am including in this article are the two values of the Rhymney Railway, which were listed in June, 1870.

2d., blue | 3d., lilac

During part of its existence the *Philatelist* was in the habit of giving prizes for essays on various subjects connected with stamps, and in September 1869, the usual prize of one guinea was offered for the best essay on a descriptive list of British and Foreign Railway Stamps. There were not many competitors, and according to the account in the issue of February 1870, one claimant only mentioned 5 railways in both England and Scotland, and no Colonials or Continentals!

The award went to Mr W. D. Hemming (Hon. Asst. Sec. to the Philatelic Society) for a list of 238 British and 20 Foreign railway stamps; his paper being further embellished with ten *facsimiles* of some of the more interesting varieties.

From the *S.C.M.* for December, 1866, is extracted the following amusing paragraph:—

> ENGLISH LOCALS.—The stamp, of which we append an illustration, explains itself. Its colour is green on white, and its design is, perhaps, the most tasty of any of the railway labels. Those who collect these hybrids will, therefore, find it a welcome addition. A French journal, in chronicling this stamp from hearsay, makes a ludicrous mistake as to its origin. Understanding that it was issued by the Great Eastern Company, and being unaware that that name applies equally to the big ship and to the *ci-devant* Eastern Counties Railway, the chronicler goes on to inquire— 'Is it the *Great Eastern* which after aiding for a time in the glorious work of laying the transatlantic cable, has been chartered by an English company for the carriage of circulars?' We do not wonder at our neighbours' astonishment at the idea of the *Great Eastern* being employed to convey Brown, Jones, and Robinsons' circulars by the ton, across the water, for distribution amongst our esteemed friends on the other side. Such an advertising millenium has not yet arrived.

(*To be continued.*)

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

(*Continued from page 43.*)

CUSTOMS.

1860. General Duty dies struck in *pink* on bluish or yellowish paper, etc. *continued.*

5s. Die F.

5.	iv.	60	23.	iv.	60
7.	iv.	60	24.	iv.	60
9.	iv.	60	25.	iv.	60

10s. Die H. (yellowish paper) 1. v. 60

10s. Die H.

26.	iv.	60	1.	v.	60
			2.	v.	60

10s. Die I.

24.	iv.	60	25.	iv.	60

£1. Die A.

27.	iv.	60	30.	iv.	60
28.	iv.	60	17.	v.	60

£5 Die G.

22.	v.	60	30.	vi.	60
9.	vi.	60	30.	vii.	60

£10. Die D.

21.	v.	60	9.	vi.	60
22.	v.	60			

Var. With surcharge "CUSTOMS" inverted

1s. Die F. 5. iv. 60.

1871. General Duty dies struck in *pink* on Foreign Bill paper, wmk. double-lined "V.R." and overprint "CUSTOMS" in sans serif caps, in blue. Perf. 12½.

8d.	Die B.	25.	viii. 71
1s. 3d.	Die O.	25.	viii. 71
2s. 6d.	Die Q.	25.	viii. 71
3s. 9d.	Die C.	no date plugs.	
5s.	Die G.	25.	viii. 71

1878. As last, but struck in *vermilion* on paper wmkd. "Balances." Perf 12½.

3d. ?

8d.	Die E	26.	ii.	78
1s. 3d.	Die O.	26.	ii.	78
2s. 6d.	Die Q.	26.	ii.	78

3s. 9d. ?

5s.	Die G.	27.	ii.	78

1882. As last, vermilion on paper wmkd. "orbs."

(1) Perf. 12½ (1882-1890).

3d.	Die E.	11.	vii.	82
		13.	i.	85
		8.	vii.	86
3d.	Die L.	8.	ii.	88
		10.	x.	89
		23.	ix.	90
8d.	Die D	16.	i.	89
8d.	Die E	11.	vii.	82
		6.	x.	83
		9.	ix.	84
		22.	x.	86

1s. 3d. Die O.

11.	vii.	82	6.	x.	83
8.	ii.	83	12.	ii.	90
			23.	ix.	90

INTERNATIONAL PHILATELIC EXHIBITION.

1906.

SECOND OFFICIAL NOTICE.

The arrangements in connection with the International Exhibition have been in active progress, and the period for which the Royal Horticultural Society's Hall has been reserved is from Monday, the 21st. May, until Saturday, the 2nd June, 1906. Doubtless two days will be required for mounting the exhibits and one or two days for unpacking, so that the Exhibition will probably be open to the public for some nine or ten days from the 23rd May. Invitations have been issued to various Philatelic Societies and to Philatelists, and the General Committee is now in course of formation. The programme has been drafted, but before publication it will be submitted for approval to the General Committee.

H. R OLDFIELD, Hon. Sec.
L. L. R. HAUSBURG, Hon. Asst. Sec.

THE FISCAL PHILATELIC SOCIETY.

MEETING held on April 13th, 1905. Present, Mr. Schwabacher (chair) Messrs. Fulcher, Marsh, Morley, South, Thompson, Thomson, and Kay.

The accounts of the Exhibition were submitted showing an estimated deficit of £15. It is hoped that any interested will be so good as to send a small donation towards reducing this as the results of the Exhibition will be for the benefit of fiscal philately generally.

Copies of the catalogue and list of awards can be had from the Secretary on payment of postage. The book will be found a useful handbook on British Colonial Revenue Stamps.

Received for the Library with thanks:—

'The Stamps of Panama' (Scott Stamp & Coin Co.)

'Der Philatelist' March & April 1905.

'Filatelica' November & December 1904.

Sheets for circulation in the Home, Continental, and American Exchange Sections must reach the Secretary before the end of the month. The sales from the American Circuit again average over 50%.

Meeting held on May 4th, 1905. Present, Mr. Schwabacher (chair). Messrs. Fulcher, Morley, Thompson, Thomson, South and Kay.

The list of dates on the embossed adhesive fiscals of Great Britain was completed as far as known, but the Secretary will be glad to hear of any additions to the published lists.

It is hoped that further donations to the Exhibition Fund will be forthcoming as the accounts unfortunately show a deficit which the funds of the Society are unable to meet. Donations are acknowledged with thanks, from C. Nissen and J. Verzyl. Copies of the Exhibition handbook can be had on payment of postage.

During the summer months the Exchange Sections will be continued, and members should be careful to notify any change of address. The attention of Continental members is particularly called to the Rules regarding the circulation of the packets, as much inconvenience is caused by the present delays.

Received for the library, with thanks :—

"Year book of American Philatelic Association, 1904"

"Der Philatelist" April & May 1905.

All communications respecting the Society should be addressed to the

Hon. Sec.:
A. B. Kay,
2, Haarlem Mansions,
West Kensington, London, W

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

British Somaliland. *Court Fees.* In the Queen's head series of most of the values above 2as. there has been found a second setting of the surcharge. The earlier setting has the space between the words approximately 37 mm. whilst in the later is 45 mm. The catalogue should read:—

Queen's head. 1st setting. 1, 2 (small fig. "2"), 3, 4, 6, 8, and 12 as., 1, 2, 3, and 5 (?) rupees.

Queen's head. 2nd setting. 2 (large fig. "2"), 3, 4, and 8 as., and 5 rupees.

King's head (space 45 mm.) 6 as., 1, 2, and 3 rupees.

Canada. To the "Series for 1897" of the undermentioned duties add the values as indicated.

Electric Light Inspection. 50c., $1, vermilion.
Gas Inspection. $1, blue.
Weights and Measures. 15c., black.

Leeward Islands. The series with King's head has been issued. Wmk. Crown CA (wide). Perf. 14.

6d., lilac and blue.
1s., 2s., 5s., £1, lilac and carmine.

Malta. The 1d. postage stamp, King's head, on multiple Crown CA paper has been surcharged "REVENUE" in black block type.

Mauritius. *Foreign Bills.* A value of the Queen's Head series has appeared in a new colour.

65c., ochre and black.

Peru. Our publisher has received some more tobacco bands similar in type to those described in our Journal for Sept. 1904.

Cigarillos. Type (1).

For 24 cigarettes, carmine (Cigarillos nacionales)

For 22/24 cigarettes, light blue on yellow (Cigarillos extranjeros)

Type (2) (a) Cigarillos nacionales.

For 16/18 cigarettes, purple-brown
For 22/24 ,, ,,
For 16/18 ,, ,, Sur "EXISTENCIA" and no. of cigarettes (16/18) in red.
For 19/21 ,, ,, brown, sur. "EXISTENCIA" and no of cigarettes (19/21) in blue.

(b) Cigarillos extranjeros

For 22/24 cigarettes, light blue, no. of cigarettes (22/24) in red.

Cigarro puro. A small label (30½x10 mm.) with the words "Cigarro puro nacional" on a scroll, monogram "C. N. de R." in circle on left and Arms of Peru in right bottom corner. On greyish paper. Imperf.

Value not indicated, carmine.

Philippine Islands. *Documentary.* Small stamps, 23 mm. square, with U. S. Eagle on shield, with value in circle in centre. Inscription along top and bottom sides of frame "Act No. 1189 of the Philippine Commission" and above eagle "Internal Revenue Tax." The word "Documentary" on curved label below central circle bearing value. Perf. 12.

2c., reseda	50c., rose
4c., red-brown	1p., chocolate
10c., emerald green	3p., vermilion
20c, orange	

Queensland. *Impressed Duty.* Our publisher has received a number of values of a series in an entirely new design with the King's head in oval in the centre. It has been stated that a series was issued of the same design as the Queen's head bearing the King's head in place of the Queen's but this seems hardly probable in view of the set before us. We should however, be glad if some of our readers will definately inform us whether there are two King's head series or only one. Wmk. Q. over Crown. Perf. 12½.

3d., 6d., 9d., 1/-, 1s., 3d., 1s 6d., 2s., 2s. 6d., 3s., 4s., 5s., 6s., blue.
10s, 15s., grey-green.

Stamp Duty. We have seen two of the values of the long rect. Queen's Head Series in modified shades.

3d., rose-pink
2s., yellow

Of the King's head series our publisher has received the following values.

2s., yellow	3s., blue-green
2s. 6d., brown-purple	5s., carmine

United States. *New York State. Stock Transfer Tax.* Mr. Gordon Ireland sends us a copy of a handsome stamp for this State. The design consists of the arms of New York State in a circle lettered "State of New York—Stock Transfer Tax while below is the value in figures and words. Six values are said to have been issued at present. They are on unwatermarked wove paper and rouletted

2c., grey-black	50c, brown
10c., apple-green	1 dol., ultramarine
20c., orange	2 ,, rose-red.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. June, 1905.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. VI. JULY, 1905. No. 7.

The Fiscal Stamps of the Indian Native States.

BY WALTER MORLEY AND OSWALD MARSH.

(*Continued from page 39.*)

HYDERABAD RESIDENCY BAZAR.

FOREIGN BILLS—*continued.*

1901. Similar to last, surcharge on Indian Foreign Bills, but surcharge in *black* Roman caps.

2 annas on 18 rupees,	violet.
4 annas	,,
6 ,,	,,
8 ,,	,,
1 rupee	,,
6 rupees	,,

RECEIPT.

1890? Surcharge "HYD.R.B." in red on Secunderabad.

1a., blue, sur. 1½ mm. from red line.
1a., ,, ,, 3½ ,, ,, ,,
1a., ,, ,, 1½ ,, *Inverted surcharge.*

Several shades of this stamp exist.

Surcharge "Hyd. R. B." in red, 28 x 5 mm, on Berar.
1a., blue.

SECUNDERABAD.

A large Military Cantonment, six miles from Hyderabad and headquarters of a first class military district under the Madras command. The stamps sold here have to be surcharged as the currency is the same as for Hyderabad. Revenue stamps used are for Court Fees, Foreign Bills, Receipts, and Special Adhesives.

COURT FEES.

1890. Indian Court Fee of 1874 surcharged "SECUNDERABAD" in black caps, horizontally.

2 annas, grey.

1901.? The large lilac series, Queen's head, surcharged in black Roman caps., 21 x 1½ mm., vertically upwards.

1 anna, lilac.
4 annas ,,
6 ,, ,,
8 ,, ,,
12 ,, ,,
1 rupee ,,
1r. 2as., ,,
1r. 8as., lilac.
2 rupees ,,
3 ,, ,,
4 ,, ,,
5 ,, ,,
6 ,, ,,

FOREIGN BILLS.

Date? Indian Foreign Bills of 1861 surcharged "SECUNDERABAD" in black Egyptian capitals, 26 x 3 mm., vertically downwards.

2 annas, purple.
3 ,, ,,
4 ,, ,,

Date? Same surcharge on the stamps surcharged "HYD. R. B." in red, the latter erased by a red line.

4 annas, purple.
8 ,, ,,
12 ,, ,,
1 rupee ,,
1r. 8as., ,,

RECEIPT.

Date? Surcharge in black block caps on "Berar."
1a., blue, surcharge 28 mm.
1a., ,, ,, 32 mm.
Ditto. Red surcharge.
1a., blue.

SPECIAL ADHESIVES.

Date? Indian Special Adhesives surcharged "Secunderabad" in black sans serif caps., horizontally.
4 annas, green.

AURANGABAD.

A town and district of India in the north-west division of the dominions of the Nizam of Haiderabad, on the river Kaum. In 1901 the population, with Military cantonments, was 26,165. Area, 6,176 square miles. It contains the famous caves of Ajanta and also the battlefield of Assaye.

Revenue stamps have recently been notified by our Indian friends as existing for this district, and meantime we list the copies we have seen.

COURT FEES.

Date? Large lilac series (King's head) surcharged in block caps., reading upwards.

1a., lilac.

RECEIPT.

Date? Surcharged on Secunderabad stamp with red surcharge in black block caps., horizontally.
1a., blue.

(To be continued.)

Tasmania.

THE 1d. ON 3d., ORNITHORHYNCHUS TYPE, PROVISIONAL OF 1900.

THE sheet consists of 60 stamps, surcharged in two blocks of 30, the various types being arranged as in the diagram below.

The types are

a. Figure in thick block type "1"

b. Figure in thick block type but top left corner removed leaving a curved outline "1"

c. Thinner figure "1" of type *a* with large stop.

d. The square stop after figure, which is of type *a*, with a tail to it, looking like a comma.

e. A small stop, with figure of type *b*, spaced.

a	*a*	*a*	*a*	*a*	*a*	*d*	*c*	*a*	*a*
b	*b*	*b*	*b*	*b*	*b*	*b*	*e*	*b*	*b*
a	*a*	*a*	*a*	*a*	*b*	*b*	*b*	*b*	*b*

The Newspaper Tax Stamps of Great Britain

BY WALTER MORLEY.

(*Continued from p. 40.*)

1d., NEWSPAPER TAX (TYPES 64 TO 70).

With name of paper at left hand side of the die.

NORFOLK CHRONICLE.
1 die regd. 22 April, 1842.
1 die 5 April, 1848.
Duty die B 16.

NORFOLK NEWS.
1 die regd. 18 Dec., 1844.
1 die 8 May 1849.
Duty dies B14, 15, 16, 18, 23, 24, 25, 26, 27, 28, 39, M5, 13, 18, S8.

NORWICH MERCURY.
Registered 5 April, 1848.
Duty die B 25.

NORTH & SOUTH SHIELDS GAZETTE.
Registered 12 Feb., 1849.

NORTH BRITISH ADVERTISER.
3 dies regd. 11 Nov., 1848.
Duty dies A 32, 33, 34, 35, 36, 37, 38, 39, 142, 143, 220, 221, 222, 437, 438, 467, 547, 655, S2, 8, 9, 10, 13.

NORTH BRITISH AGRICULTURALIST
Registered 18 Dec., 1848.
Duty Die S 14.

NORTH BRITISH DAILY MAIL.
Registered ?

NORTH BRITISH EXPRESS.
Registered 24 May, 1848.

NORTH BRITISH MAIL.
1 die regd. 20 Feb., 1847.
2 dies regd. 28 Apr., 1847.
1 die regd. 15 Dec., 1847.
Duty dies A 254, S 14.

NORTH BRITISH RAILWAY REPORTER.
Registered 27 Aug., 1847.

NORTH BRITISH TELEGRAPH.
Registered 27 Sept., 1848.

NORTH DEVON JOURNAL.
Registered ?

NORTH OXFORDSHIRE MONTHLY TIMES.
Registered 30 June, 1849.

NORTH OF SCOTLAND FAMILY JOURNAL.
Registered 25 July, 1846.

NORTH OF SCOTLAND GAZETTE.
Registered 18 Mar., 1845

NORTHAMPTON HERALD
Registered 30 April, 1842.
Duty die M 24.

NORTHAMPTON MERCURY.
Registered 15 July, 1846.
Duty dies A 218, 289.

NORTHERN ENSIGN & WEEKLY GAZETTE.
Registered ?
Duty die S 13.

NORTHERN HERALD.
Registered 11 June, 1844.

NORTHERN TIMES.
Registered 8 April, 1843.

NORTH WALES CHRONICLE.
Registered ?
Duty die M 39.

NORTHERN WARDER.
Registered 10 Jan., 1845.

NOTES & QUERIES.
Registered 27 Oct., 1849.

NOTTINGHAM JOURNAL.
Registered 9 Jan., 1849.
Duty dies A 211, M41.

NOTTINGHAM MERCURY.
Registered ?

NOTTINGHAM REVIEW.
Registered 28 Dec., 1848.

NOTTINGHAMSHIRE ADVERTISER
Registered ?
Duty die A884.

NOTTINGHAMSHIRE GUARDIAN.
Registered 27 April, 1846.

NORWICH MERCURY.
Registered ?
Duty die B 25.

OBSERVER.
Registered 21 Dec., 1843.
Duty die B 25.

L'OBSERVATEUR FRANÇAIS
Registered 17 May, 1845.

OVERLAND DESPATCH.
Registered 2 Nov., 1842.

OXBURY'S WEEKLY BUDGET.
Registered 26 Oct., 1843.

OXFORD CHRONICLE.
Registered 23 April, 1842.
Duty die B 33.

OXFORD HERALD.
Registered 27 April, 1842.
Duty die A 183.

OXFORD JOURNAL.
Registered 16 April, 1842.
Duty die A 703.

PALL MALL GAZETTE.
Registered ?
Duty dies B 23, 28, 38.

PANDORA.
Registered 13 Nov. 1844.

PARISH CHOIR.
Registered 5 June, 1846.

PARLIAMENTARY & NEWSPAPER LIST.
Registered 29 Feb., 1844.

PATENT JOURNAL.
1 die regd. 25 Aug., 1847.
1 die regd. 9 Oct., 1847.

PATRICIAN.
Registered 19 Sept., 1845.

PATRIOT.
Registered 17 April, 1848.
Duty dies A 700, B 15, 24.

PAWNBROKER'S CIRCULAR.
Registered 30 Jan., 1849.

PAYNE'S LEICESTER ADVERTISER.
Registered ?
Duty die A.

PEACE ADVOCATE.
Registered 11 Mar., 1846.

PEMBROKESHIRE HERALD.
Registered 1 Jan., 1844.

PEN & PENCIL.
Registered ?
Duty die A 714.

PENZANCE JOURNAL.
Registered 10 June, 1847.

PEOPLE'S
Registered 28 May, 1847.

PEOPLE'S JOURNAL.
Registered 10 June, 1847.

PERRY'S BANKRUPT GAZETTE.
Registered 5 April, 1848.

PERTHSHIRE ADVERTISER.
Registered 12 Feb., 1849.

PERTHSHIRE CONSTITUTIONAL.
Registered ?
Duty dies A 436, 437.

PERTHSHIRE INDEPENDENT.
Registered 7 Feb., 1843.

PERTHSHIRE MONTHLY ADVERTISER.
Registered 21 Feb., 1845.

PHARMACEUTICAL TIMES.
Registered 2 Sept., 1846.

MORLEY'S PHILATELIC JOURNAL.

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EDITORIAL.

WE have received from the British South Africa Co. a pretty set of postage stamps which have been issued in connection with the forthcoming visit of the British Association for the Advancement of Science to Rhodesia. The issue serves to commemorate the formal opening of the Victoria Falls bridge over the Zambesi river, one of the greatest engineering marvels of modern times, and a most important link on the Cape to Cairo Railway. The set consists of the 1d., vermilion, 2½d., blue, 5d., rose-lilac, 1s., green, 2s. 6d., black and 5s., violet, the design on all being the same, a fine view of the Victoria Falls. Although commemorative stamps are being rather overdone in recent years and as a rule find but little favour with the more serious of collectors yet many will no doubt be glad to have a picture of the famous Victoria Falls, first discovered by Livingstone, one of the marvels of nature and noblest of waterfalls, represented in their albums. The Zambesi above the Falls is a beautiful wide river, dotted with numerous islands, flowing peacefully onwards except that here and there a few rocky bars cause small rapids. The river banks as well as the islands in mid-stream are covered with tropical vegetation forming a habitation for an infinite variety of water-fowl and including among the larger denizens of the animal kingdom, the crocodile and the hippopotamus. Game is plentiful on the banks and the waters offer a happy hunting ground to the sportsman. The broad expanse of water, about a mile wide, suddenly meets with a deep chasm, at right angles to the river bed, some 300 feet in depth, or more than twice the depth of Niagara, down which it is precipitated in a cascade of dazzling whiteness with a tumultuous roar, which can be heard several miles away. The air sucked down by the weight of waters, catches up the broken spray and whirls it in drenching gusts to a vast height in cloud-like masses. In the rainy season the column of spray has been computed by actual measurement to rise nearly 3000 feet into the air, while it can be seen at a distance of 20 miles. These dense clouds of spray enhance the beauty of the spectacle by affording optical effects in the form of rainbows, brilliant in the sunlight, pale and weird in the moonshine, while the constant dampness of the air permits the tropical vegetation in the neighbourhood to flourish in all its utmost luxuriance. From out the chasm into which the waters fall there is no outlet except at a point about two-thirds of the distance across the river, where the opposite wall of basalt has been broken through a narrow gorge barely 100 feet in width. Through this the waters pass into the "Boiling Pot" so called not from its turbulence, but because countless myriads of air bubbles entangled in the fall of the waters, rise from the depth of the main current. At lower end of the Boiling Pot the waters emerge in violent rapids, partly forming a whirlpool and flowing onwards through a rocky canon of zigzag form between high cliffs of basalt for a distance of thirty or forty miles.

B.S.A.

The Victoria Falls are now no longer inaccessible; luxurious corridor trains replete with every comfort, with sleeping, dining and restaurant cars, and fitted with library, writing room, observation platforms and other conveniences, make the journey from Cape Town in 3½ days or from Beira in 2½ days. Soon they will be visited as frequently as Niagara and the ubiquitous Cook's tourist will post picture postcards from the Falls Hotel.

* * * * *

The current number of the *West End Philatelist* gives some excellent advice to those postage stamp collectors who contemplate collecting fiscals also. We are glad to welcome the Editorial in question as an indication of the growing interest in fiscal issues on the part of collectors in general. Of course for the "general collector" to take to general collecting of fiscals means adding enormously to an already gigantic undertaking, but as a matter of fact, we believe, most general collectors soon unconsciously if not actually find their interest centre chiefly in a few countries only and we think that such would find it add to the interest of the particular countries affected to take the fiscal issues as well as the postage. The collector who really studies his stamps, or the specialist should certainly collect the fiscals of the country collected as the fiscal issues will sometimes be found to throw light on problems connected with postal issues and vicè-versâ.

Fiscal Collecting.

* * * * *

Extract from "Colonial Reports." "St Helena Report for 1904." "The postal revenue for "the year under review amounted to £1700 16s. "5d. of which £817 8s. 3d. was "realized by the sale of the en- "tire stock of Victorian issue of "Stamps, the face value of which was £8,638 "7s. 8d."

St. Helena.

RAILWAY STAMPS.

Germany. Numerous series of Railway Stamps are appearing here. Recent numbers of *Der Philatelist* chronicle and illustrate the undermentioned varieties in addition to those mentioned in our Journal for February and April. Some earlier issues are also recorded.

ANHALT. *Dessau-Wörlitzer Eisenbahn.* Perf. 13½. With name and value overprinted in black.

5pf., red
30pf., bright green
40pf., vermilion
50pf., lilac

BADEN. 1894. (1) With figure of value in circle inscribed "GR. BAD. STAATSEISENBAHN EXPRESSGUT." Perf. 11.

5pf., brown	25pf., blue
10pf., black	50pf., vermilion

(2) As last but with word "CENTIMES" over the figure of value in centre. (For stations in Switzerland connected with the Baden railways.) Perf. 11.

5c., green	30c., green
10c., ,,	65c., ,,

BAVARIA. Lettered "Kgl. Bayer. Staatseisenb." Perf. 13. With name and value overprinted in black.

5pf., rose	60pf., blue
20pf., bright green	70pf., red-brown
30pf., green	80pf., yellow
40pf., red	90pf., olive
50pf., lilac	100pf., grey

BRUNSWICK. *Vorwohle-Emmerthaler Eisenbahn.* Perf. 11. Name and value overprinted in darker colours.

5pf., red
30pf., green
40pf., orange
50pf., lilac

DETMOLD. *Teutoburger Wald-Eisenbahn.* Perf. 11. Same values and colours as for the Vorwohle-Emmerthaler Eisenbahn in Brunswick.

MECKLENBURG-SCHWERIN. *Grossh. Meckl. Friedrich Franz. Eisenbahn.* Perf. 13½. With name and value overprinted in darker colours.

5pf., red	70pf., brown
30pf., green	80pf., orange
40pf., vermilion	90pf., olive
50pf., lilac	1 mark grey
60pf., blue	

OLDENBURG. *Grossh. Oldenb. Staatseisenb.* Perf. 13½. Same values and colours as for the Grossh. Meckl. Friedrich Franz. Eisenbahn above.

PRUSSIA. *Kremmen-Neu-Ruppin-Wittstocker Eisenbahn.* Perf. 11. Name and value overprinted in black.

5pf., red	40pf., orange-red
30pf., green	50pf., violet

PRUSSIA. *Lausitzer Eisenbahn-Gesellschaft Sommerfeld.* Design with arched label at top lettered "Eisenbahnmarke." Name and value overprinted in darker colours.

5pf., rose	50pf., violet
10pf., red	60pf., blue
20pf., blue	70pf., grey-brown
30pf., green	100pf., steel-blue
40pf., vermilion	

PRUSSIA. *Zschiphau-Finsterwalder Eisenbahn-Gesellschaft.* Perf. 11. Name and value overprinted in black. Values and colours as for the Kremmen-Nen-Ruppin, &c., Eisenbahn above.

PRUSSIA. *Schleswig-Angler Eisenbahn.* Figure of value in rect. in centre, surrounded by engine-turned border. Perf. 12 and 14½. Issued in 1883.

10pf., red	1 mark, blue on yell'w
20pf., blue-green	3 ,, orange on blue
50pf., brown	5 ,, green on rose
80pf., greenish-yellow	10 ,, brown on green

Great Britain. *North Eastern Railway.* Mr. J. G. Cairns sends us a new issue for this line. The design consists of figure of value in centre with space for control no. below. There is also a space at the top left blank to fill in the name of the station at which the parcel is received. The stamp is said to be a night express service stamp. Perf. 11.

6d., black.

NOTES ON THE HISTORY OF

BRITISH RAILWAY STAMPS.

BY G. W. J. POTTER.

(*Continued from page 50.*)

Nearly three years later (May 1869), we read in the same journal of the judgement and final verdict given by the editors of *Le Timbrophile* and *The Stamp Collector's Magazine* concerning these interesting and legitimate stamps

In the French paper, a new G. N. stamp had been described, and M. Mahé adds

> Each day witnesses the appearance of new series of railway stamps, the use of which seems to us rather problematical. We believe it then our duty to stop here, and from this day we shall pass in silence all such stamps of this class as may be emitted, unless a great number of our readers should wish them to be described; we will then take them up and continue the description, but until further orders we declare these stamps to be of very mediocre interest.

Evidently M. Mahé had a suspicion that the English railway companies were bringing out these different varieties of stamps more for the collector than for their own use: in this, he was without doubt, quite mistaken, but the interest taken in them may have been somewhat limited. The views of the English editor are far more to the point, although one might very fairly doubt if 'a few thousands' of the stamps were ever purchased by collectors. Appended is his summing-up:

> We quite agree with M. Mahé as to the amount of interest appertaining to these stamps. They are genuine enough, are issued by companies to whom the profit accruing by the sale of a few thousands to collectors would not be an object; and they do prepay the carriage of newspapers

from station to station; but they are as a rule, unsightly, and inconveniently large. Their number is now large, and their employment at most only semi-postal.

This then concludes these notes for the time being, and to those who are engaged in working out the history of these fascinating stamps, I hope that some of the information contained therein may be found of use to them. I should at any time be pleased to hear from anyone in the matter of corrections, additions, or fresh discoveries.

THE FISCAL PHILATELIC SOCIETY.

Meeting held June 9th, 1905. Present—Mr. Schwabacher (*Chair*). Messrs. Corfield, Fulcher Morley, South, Thomson and Kay.

A letter was read from the High Commissioner for Canada announcing that the Canadian Government had presented to the Library of the Society the collection of Canadian Revenue Stamps sent for display at the recent exhibition. A vote of thanks was unanimously passed for the very acceptable gift, which comprises specimens of all revenue stamps at present in use in the Dominion, including a fine series of Tobacco Stamps, many of which are, as yet, unchronicled.

The accounts for the Exhibition are now being made up but unfortunately there is still a deficit of £18, which must be met by the Committee should no further donations come to hand. It is hoped that members will make an endeavour to help the Society towards a more satisfactory settlement.

The American Exchange Superintendent reports that packets will not be circulated in his Section till September next, owing to absence of many members from home.

Due notice will be given of the Annual General Meeting, which will probably be held on October 5th next.

For rules and information respecting the Society apply to the

Hon. Sec.:
A. B. Kay,
2, Haarlem Mansions,
West Kensington, London, W

TELEGRAPH CHRONICLE.

Colombia. According to the "*Madrid Filatelico*" a new series of Telegraph stamps has been issued for this country. The 1 and 10 pesos show a portrait, the other values have the arms as a central feature of the design.

20c., yellow	1p., green
40c., blue	2p., violet
60c., dark brown	5p., brown
80c., red	10p., dark blue

Spain. A new series of Telegraph stamps bearing the portrait of King Alfonso XIII is is reported in various quarters. Perf. 14.

5c., red brown	50c., rose
10c., sky-blue	1p., brown
15c., red	4p., carmine
30c., deep violet	10p., blue-violet

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

The following recent issues of the Argentine Republic, its Provinces and Municipalities are taken mainly from *Le Bulletin Fiscaliste*.

Argentine Republic. *Bills, 1904.*

25c., orange	8p., brown
50c., lilac	9p., deep green
75c., ultramarine	10p., black
1p., carmine	15p., lilac
2p., violet	20p., brown
3p., brown	25p., olive
4p., bright rose	30p., reseda
5p., deep violet	40p., olive
6p., claret	50p., brown
7p., deep green	

1905.

25c., ?	8p., greenish bistre
50c., bistre	9p., yellow-bistre
75c., ?	10p., deep green
1p., dark bistre	15p., brown
2p., grey-green	20p., rose
3p., green	25p., deep green
4p., blue	30p., flesh
5p., red-brown	40p., deep brown
6p., grey	50p., brown-violet
7p., greenish-bistre	

Servicio Consular, 1905. With date above.

1c., brown	1p., sky-blue
10c., green	2p., grey
25c., lilac	5p., reseda
50c., sepia	10p., carmine
	25p., violet

Buenos Ayres. (*Province*) Bills, 1904. Perf. 11½.

5c., green and red
10c., lilac and blue
15c., blue and sepia
20c., brown and green
25c., violet and orange
30c., green and violet
35c., vermilion and blue
40c., blue and orange
45c., carmine and grey
50c., sepia and green
60c., blue green and orange
70c., orange and green
80c., grey and orange
90c., orange and green
1p., blue and brown
2p., yellow and blue
3p., brown and green
4p., green and chocolate
5p., violet and red
6p., sepia and green
8p., carmine and yellow
10p., deep blue and sepia
12p., green and carmine
16p., claret and bistre

20p., green and blue
24p., claret and green
28p., brick-red and grey
50p., green and brown
100p., grey and yellow
200p., blue and brick-red

1905.

5c., vermilion and green
10c., emerald and red
20c., deep blue and brown
30c., chocolate and blue
40c., orange and green
50c., violet and vermilion
1p., vermilion and green
2p., emerald and red

The values 15c., 25c., 35c., 45c., 60c., 70c., 80c., and 90c., do not exist for this year.

Guia de Campaña, 1903

5c., red-brown and green
20c., yellow and brown
30c., blue and black
40c., sepia and blue
50c., slate and orange
1p., red and green
2p., green and orange
3p., slate and black
4p., yellow and brown
5p., blue and black
6p., brown and blue
8p., carmine and blue
10p., lilac and brown
20p., black and green
30p., brown and blue
40p., grey and red
50p., orange and green
60p., green and red
100p., slate and brown
200p., brown and black

1904.

10c., orange and brown
30c., vermilion and orange
50c., orange and vermilion
1p., grey and ultramarine
2p., vermilion and green
8p., grey and green
9p., blue and sepia
40p., lilac and brown

Cordoba. (*Province*). *Renta Provincial, 1897.* Provisional. 20c., on 19c., brown (violet surcharge).

1903. Perf. 11½.

5c., green
10c., blue
20c., pale blue
25c., orange-brown
30c., bistre
50c., red
80c., rose
1p., lilac
3p., brown
4p., green
5p., dark blue
10p., lilac
15p., citron yellow
20p., deep carmine
25p., sepia
30p., yellow
40p., sky-blue
50p., carmine

1904. Perf. 11½.

5c., carmine
10c., orange
20c., light brown
25c., scarlet
50c., carmine
80c., blue
1p., grey
2p., brown
3p., olive
4p., dark blue
5p., deep violet
10p., yellow
15p., deep carmine
20p., dark grey
25p., yellow
30p., light blue
40p., carmine
50p., sky-blue

1905.

5c., orange
10c., scarlet
20c., carmine
25c., carmine
50c., light green
80c., brown
1p., red-violet
2p., deep violet
3p., deep blue
4p., deep violet
5p., dark green
10p., carmine
15p., violet-black
20p., yellow
25p., light blue
30p., carmine
40p., sky-blue
50p., sulphur-yellow

Impuestos Generales. Double stamps of which the one on the left reads "CONTRALOR." Add to those chronicled in October last.

1903.

25c., orange
1p.50c., dark brown
2p., violet
6p., deep violet
20p., carmine
30p., yellow
40p., sky-blue
50p., rose
60p., sky-blue
70p., sulphur-yellow
80p., carmine
90p., blue-violet
300p., lilac
500p., brick-red

1904.

25c., scarlet
30c., deep green
40c., red
50c., carmine
30p., light blue
40p., carmine
50p., sky-blue
60p., yellow
70p., carmine
80p., blue-violet
90p., light blue
100p., brown
200p., deep blue
300p., brick-red
400p., violet
500p., green

1905.

5c., orange
10c., carmine
20c., deep carmine
25c., carmine-red
30c., yellow
40c., blue-violet
50c., bright violet
60c., vermilion
90c., dark green
1p., red-violet
1p.50c., dark brown
2p., dark green
3p., dark blue
4p., deep violet
5p., dark green
6p., bistre
10p., carmine
20p., yellow
30p., carmine
40p., sky-blue
50p., yellow
60p., carmine
70p., blue-violet
80p., bright blue
90p., chestnut
100p., green
200p., orange
300p., blue
400p., carmine
500p., violet

Contribution Directa, 1902. Double stamps, the left lettered "CONTROL DE" the right, "CONTRIB DIR."

20c., deep bistre
30c., orange-red
60c., dark green
90c., dark blue
1p., carmine
1p.50c., light green
2p., grey
3p., bright violet
4p., dark brown
5p., blue-green
6p., dark blue
10p., chocolate
20p., orange
30p., sepia
40p., lemon-yellow
50p., sky-blue
60p., carmine
70p., sky-blue
80p., sulphur-yellow
90p., lilac-rose
100p., blue-violet
200p., bistre

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VI. AUGUST, 1905. No. 8.

The Impressed Duty Stamps of Great Britain and Ireland.

By L. W. Fulcher.

"BLUE Deed Stamps" have always been a class of stamps which has found favour with fiscal collectors. This fact is perhaps hardly surprising if we consider the length of time they have been in use and the historical importance of the creation of the various stamp duties while no other category of fiscal stamps show such variety of design or offer such a wide field for discovery. Most of our present knowledge of these stamps is to be found in Mr. Lundy's articles in *The Stamp Collector* which were continued in *The Fiscal Philatelist* until the untimely end of the latter. Mr. Lundy devoted a vast amount of time and labour to elucidating the issues of these stamps, and beyond what has already been published had accumulated a quantity of MSS. dealing with the issues up to the year 1804. This MSS. has, I am glad to say, come into my hands and forms the basis for the series of articles which I now propose to offer to the fiscal collecting world in general. As regards the issues from the early part of the 19th century I have secured a mass of information from official sources and I hope to lay down a reliable foundation to serve as a guide to collectors of these stamps and on which future research may erect a noble and imposing edifice.

In dealing with the earlier issues I shall not repeat in detail the information which is already available to collectors in "*The Embossed Deed Stamps of Great Britain—Reprinted from 'The Stamp Collector' and 'The Fiscal Philatelist.' By F. G. C. Lundy*" and the continuation of it in *The Fiscal Philatelist* but shall only offer a brief summary incorporating the additions which have been made to our knowledge since that date so that these articles may cover the whole ground. I propose to do this not only for the sake of completeness but more particularly because I am desirous of treating the subject in a somewhat different manner from that adopted by Mr. Lundy. In the first place I intend to include all impressed duty stamps and not only those found on blue or other coloured paper attached to parchment; for it is only the accident that parchment will not take satisfactory impressions from a die, which will last, especially under the influence of damp, that led to the invention of a particular device for securing impressions from a die on this material. This device, it may be as well to recall, consisted in first affixing a piece of paper to the parchment, then having cut two small parallel slits in the centre, a piece of tin foil was passed through, folded on the back of the parchment and secured by gumming a label over the folded ends; this done, the die was impressed on the

paper so affixed. The dies denoting the stamp duties are the same whether used for paper or parchment, and if we confine our collections to those impressed, in the manner described, on the latter material only, we make an arbitrary distinction of no logical value and only arrive at a partial illustration of the various issues. For among the earlier issues it may happen that some dies will only be found on paper and some only on parchment: which of the two would depend on the nature of the document, that is to say whether it was of sufficient importance to be preserved for long periods or whether it was of a nature to mature at an early period and become useless: among more recent issues, whole classes of these stamps, such as the "Receipt" or "Bill or Note" series and several others are not found on parchment. However as some collectors may prefer to confine their attention to "Blue Deed Stamps" and as the labels at the back afford some indication as to the periods during which certain dies were in use I shall, in dealing with the various issues, note, as far as is known, which dies are found on paper and which on parchment, in the latter case adding the different reigns in so far as these are distinguished by the labels on the reverse.

A second feature of the method of treatment of these stamps which I propose to adopt is that of placing all dies of the same design or those which maintain an unbroken sequence of die letters with the first issued stamp of such design or of the series of die letters. For example the "VI PENCE" of William and Mary was used without change of design in the next two or three reigns though fresh dies appeared from time to time. I shall, therefore, catalogue all the dies known under date of issue of the first stamp of the series. In fact, it is probably impossible at the present time to discover the date of issue of any particular die of these early stamps. Date plugs were not used until 1833 and previous to this date, unless we obtain the complete document to which the stamp is affixed we have no means of discovering even the date of use. When the stamp is affixed to parchment the label on the back may help to assign a limit but as the tickets of one reign were generally used up in the next even this is not a guide of much value.

I have to express my acknowledgements to Messrs Walter Morley, A. B. Kay and O. Marsh for permitting me to inspect their collections and from whom I have obtained much useful information.

For the identification of the stamps it is necessary to refer to the Armorial bearings of Great Britain in the different reigns. I give them here for reference, the descriptions being taken from Mr. Lundy's papers already mentioned.

William and Mary. Arms of James I, viz.: Quarterly, 1st and 4th, France (three fleur-de-lys) and England (three lions passant) quarterly; 2nd, or, a lion rampant within a double flory counterflory gu. for Scotland; 3rd, az. a harp or, stringed arg. for Ireland;—with an escutcheon of pretence (on the centre), thereon the Arms of Nassau—viz. az. billity or, a lion rampant or. Mottoes; "Je maintiendra" and "Honi soit qui mal y pense".

Anne. Same armorial bearings as William and Mary, *without* the escutcheon of pretence for Nassau. After the union with Scotland her Majesty bore: 1st and 4th, England impaling Scotland; 2nd, France; 3rd, Ireland. Motto: "Semper Eadem".

George I. 1st, England, impaling Scotland; 2nd, France; 3rd, Ireland; 4th, gu. two lions pass. guard. in pale or, for Brunswick, impaling or, semee of hearts gu. a lion ramp. az. for Lunenberg: and on a point in point gu. a horse courant az. for Saxony. On the centre of the fourth quarter an escutcheon gu. charged with the crown of Charlemagne or, as the Arch Treasurer of the Holy Roman Empire.

George II. Same as George I.

George III. Bore the same armorial bearings as Geo. I and Geo. II until the union with Ireland, when the fleur-de-lys of France were abandoned: and, by his Majesty's order in council dated 5th Nov., 1800, it was decreed that the following be the armorial bearings of the United Kingdom:—Quarterly, 1st and 4th, gu. three lions pass. guard. or, for England; 2nd, or, lion ramp. gu. within a double tressure flory counterflory of the last, for Scotland; 3rd, az. a harp or, stringed arg. for Ireland. In the centre an escutcheon of pretence for Hanover, viz.: gu. two lions pass. guard. in pale or, for Brunswick, impaling or, semee of hearts gu. a lion ramp. az. for Lunenberg, on a point in point gu. a horse courant for Saxony. On an escutcheon gu. the crown of Charlemagne or, as arch Treasurer of the Holy Roman Empire; the first escutcheon being ensigned with an electoral bonnet. In June, 1816, this electoral bonnet was changed by Act of Parliament to a royal crown.

George IV. and William IV. Same as George III.

Victoria. Same as Geo. III, *without* the escutcheon of pretence for Hanover.

(*To be continued.*)

NEW SOUTH WALES STAMP DUTY.

A Check List of the Issues from 1867.

By A. B. Kay.

THE values listed consist of the following:—

4d., 6d., 8d., lilac and blue.
1s., 1s. 6d., 2s., 2s. 6d., 3s., 4s., lilac and brown.
5s., 6s., 7s., 8s., 9s., lilac and green.
10s., 12s. 6d., 15s., £1, lilac and carmine.

Moens catalogues 12s. 4d. and £1 10s., but no copies are known.

I. With wmk. "NSW" (Type *a*, "NSW" measuring 21 x 6 mm.)

Values.	Perf. 11½-12	Perf. 12½-13	Perf. 10	Perf. 11½-12 x 10	Perf. 12½-13 x 10	Perf. 10 x 11	Perf. 12½ x 11	Perf. 12 x 12½	Perf. 12 x 11	Imperf.	Remarks.
4d.		x									Colours dull, paper bleuté or white.
6d.	x	x	x	x	x		x	x	x	x	
8d.		x									
1s.		x	x	x		x					
1s. 6d.		x	x	x					x		
2s.	x	x	x	x	x						
2s. 6d.	x	x	x	x	x				x		
3s.	x	x		x	x						
4s.	x	x	x	x							
5s.		x	x	x	x						
6s.		x		x							
7s.		x									
8s.		x		x							
9s.		x									
10s.		x	x	x	x	x					
12s. 6d.		x									
15s.		x									
£1		x		x		x				x	

II. With wmk. "NSW" (Type *b*, "NSW" measuring 20 x 7 mm.)

Values.	Perf. 11½-12	Perf. 10	Perf. 11½-12 x 10	Perf. 12 x 11	Perf. 11	Remarks.
6d.	x	x	x	x	x	Colours dull in the case of the stamps perf. 10 and 12 x 10, all the others are in brilliant aniline colours
1s.	x	x	x	x	x	
1s. 6d.	x		x	x		
2s.	x		x	x	x	
2s. 6d.	x	x	x	x	x	
3s.	x		x	x		
4s.	x		x			
5s.	x	x	x	x		
10s.	x			x		
£1				x		

III. With wmk. "NSW," Type *b*, on *chalk surfaced paper, perf. 12 x 11.*
1s., 2s. 6d., 5s. and 10s.

IV. With postage wmk. "Crown and NSW.," Gibbons' type 33.
1s., perf. 11½-12.
1s. 6d., perf. 12 x 11, on *chalk sufaced paper.*

V. No wmk. A thicker paper than the wmkd., not chalk surfaced, clearly showing the "web."
(A). Perf. 11½-12. 6d. 1s.
(B). Perf. 12 x 11. 6d., 1s., 2s. 2s. 6d.

The Newspaper Tax Stamps of Great Britain

By Walter Morley.

(*Continued from p. 40.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

PHILANTHROPIST.
1 die regd. 29 June, 1843.
1 ,, ,, 28 Sept. 1846.

PICTORIAL TIMES.
1 die regd. 7 March, 1843.
1 ,, ,, 8 May, 1843.
Duty dies A 201, 202, 203, 212, 215, 254, 293, 301, 304, 306, 307, 309, 310, 313, 373, 375, 394, 395, 399, 401, 408, 410, 411, 413, 416, 417, 420, 422, 423, 425, 428, 461, 503.

PILOT.
1 die regd. 1 Oct., 1844.
1 ,, ,, 5 April, 1848.

PIONEER.
Registered 14 Jan., 1844.

PLANET.
Registered ?
Duty die A 232.

PLYMOUTH & DEVONPORT JL.
Registered 5 May, 1842.
Duty die M 10.

PLYMOUTH HERALD.
Registered 5 May, 1842.

PLYMOUTH TIMES.
Registered 4 Feb., 1842.

POOLE & DORSETSHIRE HERALD.
Registered 28 Mar., 1846.

POOLE & SOUTH WESTERN HERALD.
Registered ?
Duty dies B 7, 8, 11, 17, 18.

POOR LAW GUIDE.
Registered 9 Mar., 1843.

POPULAR RECORD.
Registered 5 April, 1845.

PORTSEA & ISLE OF WIGHT ADVOCATE.
Registered 15 Oct., 1847.

POST OFFICE OFFICIAL MONTHLY DIRECTORY.
Registered 25 Apr., 1849

PRACTICAL MECHANIC'S JL.
Registered 23 Apr., 1849.

PRESBYTERIAN MESSENGER.
Registered 25 April, 1845.

THE PRESS
Registered 10 Feb., 1849.
Duty dies B 18, 23, 36.

PRESTON CHRONICLE.
Registered ?

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EDITORIAL.

THE series of articles which commence in this number on the impressed Duty Stamps of Great Britian will we hope stimulate the exertions of those collectors who are now engaged in endeavouring to form collections of these stamps and at the same time attract some new recruits for the study of an interesting class of stamps of their own country. To those fiscal collectors who are on the look out for some object of attack we can confidently recommend the one in question as possessing considerable interest and as affording opportunity for abundant study and research. At present it does not involve much expense but depends largely on personal effort in hunting amongst old papers, which is in itself a fascinating pursuit especially when attended with an excellent prospect of turning up many stamps to add to one's collection and above all of discovering many undescribed novelties. For the benefit of those who may be tempted to make a start in this direction it may be useful for us to offer a few suggestions as to the lines on which a collection of these stamps should be formed. In the first place, up to the present time, it has been mainly the practice to limit one's collection to "Blue Deed Stamps". This we consider to be a mistake, for as explained in the article published in this number, these offer but a partial view of the impressed duties in general. The collection of "Blue Deed Stamps" no doubt arose from the idea that they were considered by many to be "adhesives" but as the impression of the die is the last operation in affixing the stamp we do not see that they have any claim to be regarded in the same category as adhesive fiscals. The collector who wishes to make a complete study of impressed duty stamps will then decidedly not confine himself to the stamps affixed to parchment only.

Impressed Stamps.

The simplest lines on which a collection could be formed is for the collector to take one impression from each die. He could then be satisfied with such an impression whether it were on paper or parchment and could ignore, in the case of the latter, whether it were impressed on blue, vermilion or green paper and also the labels of the various monarchs on the back. In the other extreme a collector would try and make two series, one on paper (it would be absurd to collect *varieties* of paper) and one on parchment, the latter including all possible varieties which we have mentioned as to be omitted in the first case. Between these two limits other paths lie and with these few remarks we leave it to each collector to choose his own way.

* * * * *

Collectors of King's head postage stamps have their work cut out. The paper with multiple CA watermark is to be "*chalk-surfaced*" in future owing to some stamps having been successfully cleaned and used again to defraud the revenue.

King's Head postage stamps

Mr. Kay informs us that some of the Colonials have now appeared on the new paper. We suppose there will now be a mad rush to secure the stamps watermarked on multiple CA unsurfaced paper as there has been recently for the stamps on the single CA paper.

* * * * *

The following extract from a contemporary weekly journal (not a philatelic one) is appropriate to the "Silly Season." "Could any kind reader "of "Ours" describe the black stamp of "1840? "How much are they valued at? One I am told, "was sold for £1000". This seems "incredible." To those of us who collect stamps it sometimes seems "incredible" that any one, at the present time, could be so absolutely ignorant of quite rudimentary stamp matters but such extracts serve to remind us that people do exist who know naught of stamps or stamp collecting.

The Silly Season

* * * * *

Mr. Kay informs us that some new values viz: 6d., brown, 1s., ochre and 1s. 8d., carmine of the Guernsey Revenue Stamps have been issued, the exact date of issue being the 25th Aug.

Guernsey.

These new values are necessitated by some new "Laws relating to Stamp Duties" which have just come into force, the old laws having been repealed. We hope to be able to publish the details of these new Stamp Duty laws in the near future. The stamps are of the same design as those already known.

* * * * *

CHANGE OF ADDRESS.

Correspondents are requested to note that from the 20th September our editorial address will be—

37, Kempshott Road,
Streatham Common,
London, S.W.

INTERNATIONAL PHILATELIC EXHIBITION, 1906.

THIRD OFFICIAL NOTICE.

THE Prospectus of the Exhibition has now been practically completed and will probably be issued early in September, 1906, after it has been submitted to and approved by the General Committee, which includes many of the leading collectors, not only in this country, but also on the Continent and in America.

The Exhibition will be held under the patronage of His Royal Highness the Prince of Wales, with the present Postmaster-General and the three preceding Postmasters-General as Vice-Patrons, while the Chairmanship of the Committee has been accepted by the Right Honourable the Earl of Crawford.

The Committee have done and will do everything in their power to make the Exhibition of 1906 at least as successful as the one in 1897 and if they receive, as they anticipate, the co-operation and support of philatelists generally there can be no doubt about the result.

Information as to the Exhibition can be obtained on application to the Hon. Secretaries 13 Walbrook, London, E. C. and remittances by donors or guarantors can be sent direct to the Hon. Treasurer, F. Reichenheim, Esq., 29 Holland Villas Road, Kensington, London, W. The Committee will be glad to receive further promises of financial support.

Donors and Guarantors to the Exhibition will be entitled to tickets of admission.

H. R. Oldfield, Hon. Sec.
L. L. R. Hausburg, Asst. Hon. Sec.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. The following continued from last month are taken mainly from *Le Bulletin Fiscaliste*:—

Cordoba. *Control de Guias.* The series chronicled by us in September, 1903, with the value listed in June, 1904 form the issue of the "Control de Guias" for 1901. The series for 1902 is of similar design, values and colours as below.

1902.

5c., sky-blue	1p., 25c., claret
10c., light green	3p., violet
25c., blue	5p., green
50c., orange	10p., brown
1p. carmine	20p., yellow

Control de Patentes, 1901. Double stamps, the left lettered "CONTROL," the right, "DE PATENTES." No date on stamps.

25c., red-brown	30p., grey-green
50c., rose	50p., orange
1p., emerald green	70p., deep blue
3p., yellow	100p., carmine red
5p., olive-green	200p., lilac
10p., violet	300p., brown
20p., blue	500p., dark blue

1902. Dated.

5c., sky-blue	30p., deep violet
10c., light green	50p., light blue
25c., blue grey	70p., sky-blue
50c., orange	90p., rose-carmine
1p., carmine	100p., lilac
3p., lilac	200p., bistre
5p., dark green	300p., sky-blue
10p., sepia	500p., deep blue
20p., yellow	

Control de Riego, 1902. Double stamps, the left lettered "CONTROL" the right "DE RIEGO."

10c., blue-green	5p., green
20c., brown	10p., brown
50c., orange	20p., yellow
1p., carmine	50p., light blue
2p., grey	100p., violet

One sheet, 25 stamps, of the 10c., was printed by error in the colour of the 50 pesos.

Error; 10c., light blue.

Corrientes. (*Prov. Argent. Repub.*) *Documents,* 1904. Arms in centre. Date and name above, value on blank label below.

5c., grey	40c., magenta
10c., rose	50c., brown
20c., red	60c., carmine-red
25c., brown	70c., dark green
30c., green	75c., emerald green
1p., grey-black	9p., bistre
2p., dark green	10p., bright green
3p., blue	20p., brown-pink
4p., carmine	30p., red
5p., sky-blue	40p., green
6p., deep violet	50p., violet
7p., red-brown	100p., deep grey
8p., green	

Oficina Quimica, 1904. Bands, 150 x 22mm.

0,15c., black	0,40c., black
0,20c., ,,	0,50c., ,,
0,30c., ,,	1p., ,,

Entre Rios. *Documents.* Date? Type of the issue of 1880 with figures in the four angles. Perf. 11½.

30c., green
50c., blue

Mendoza. *Ley de Sellos, 1902.*

5c., brown	2p., red
10c., sky-blue	3p., ultramarine
20c., grey-green	4p., green
25c., dark blue	5p., vermilion
30c., violet	10p., brown
50c., carmine	15p., grey-green
75c., emerald green	25p., yellow-bistre
1p., violet	50p., lilac-rose

1903.

5c., yellow-green	3p., yellow-bistre
10c., ?	4p., rose
20c., dark blue	5p., bistre
25c., ochre	10p., green
30c., emerald-green	15p., lilac
50c., brown	20p., brown-violet
75c., violet	25p., ultramarine
1p., orange	50p., emerald-green
2p., blue	

San Juan. *Impuesto à la pasa y al vino.* Another value of the series listed in our Supplement Catalogue.

No. 67a. 2p., brown

San Luis. *Ley de Sellos, 1902.*

5c., deep violet	1p., emerald-green
10c., bistre	5p., bright rose
20c., orange	10p., ultramarine
50c., sepia	

1903. Provisional issue, value and date only in a square with ornamental border. Perf. 13

1c., 2c., 3c., 4c., black.

1903. Type of 1890 issue, with date in angles.

5c., deep violet	1p., emerald-green
10c., bistre	2p., sky-blue
20c., orange	5p., bright rose
50c., sepia	10p., ultramarine

Santa Fe. *Bolsa de Harina, 1902.* Similar to Type 144 of Catalogue. Perf. 12½.

12c., blue

1903. As last. 12c., rose.

Documents. 1904. With date. Perf. 12

5c., green	3p., sepia
10c., violet	4p., indigo
20c., blue-green	5p., carmine
30c., dark grey	6p., yellow
40c., orange	7p., sky-blue
50c., yellow	8p., rose
60c., red-brown	9p., violet
80c., brown	10p., chocolate
1p., carmine	20p., olive
2p., grey	50p., lilac-rose

1905. With date. Perf. 11½

5c., blue	5p., olive
10c. red brown	6p., blue-green
20c., dark green	7p., olive-green
40c., blue	8p., red brown
50c., lilac	9p., sepia
60c., red	10p., green
80c., vermilion	20p., steel-grey
1p., violet	50p., carmine
2p., sky-blue	100p., blue
3p., red-brown	200p., slate
4p., chocolate	500p., grey

Patentes, Contrib. Directa y Guias, 1904. Double stamps, with date. Perf. 12.

5c., grey	15p., indigo
10c., sepia	20p., chestnut
20c., carmine	30p., bright blue
30c., chocolate	40p., dark green
50c., vermilion	50p., grey-brown
1p., deep lilac	60p., olive
2p., green	70p., yellow
3p., bright violet	80p., green
4p., grey	100p., chestnut
5p., sepia	200p., yellow
6p., lilac	300p., violet
7p., grey-brown	500p., bright blue
8p., blue	1000p., olive
9p., bright lilac	2000p., blue
10p., carmine	5000p., blue
12p., violet	

1905 Double stamps, with date. Perf. 12½

5c., orange	15p., chocolate
10c., brown	20p., orange
20c., deep violet	30p., sky-blue
30c., rose	40p., dark green
50c., blue	50p., red-brown
1p., yellow-bistre	60p., slate
2p., bright green	70p., deep olive
3p., dark green	80p., grey
4p., blue green	100p., black
5p., brown	200p., bright blue
6p., lilac	300p., bright blue
7p., olive	500p., lilac
8p., rose	1000p., yellow-green
9p., bistre	2000p., rose
10p., lilac	5000p., grey
12p., red-brown	

Registro Civil, 1904. Double stamps, with date. The stamp on right has Arms in centre with name of Province, date and inscription "LEY REGISTRO CIVIL" above, value below and control no. on blank label at base; the stamp on left has inscription "1904—REGISTRO CIVIL—CONTROL DEL TALON" on blank shield-shaped label above the label with value. Perf. 12.

2p., violet	10p., carmine
3p., green	25p., grey
5p., blue	

1905. Double stamps, with date. Perf. 12½.

2p., brown	10p., bright red
3p., blue	25p., blue-green
5p., violet	

Santiago del Estero. *Documents,* 1899.

0,10 p., orange	2p., dark blue
0,20 p., green	5p., brown

1900. 0,05 p., dark blue

1901. 0,05 p., brown
0,25 p., blue
1 p., bistre

1902.

5c., orange	3p., violet
25c., rose	5p., bright blue
75c., yellow-brown	20p., ultramarine
1p., emerald green	

1903

5c., carmine	75c., violet
25c., dark blue	5p., red-brown
	20p., carmine-red

1904.

5c., dark blue	50c., olive-brown
25c., carmine	1p., deep violet

Tucuman. Type 171 of Supplement Catalogue.

0,15c., red-brown.

Municipalities of the Argentine Republic:—

Avellaneda. This is a new name for the town previously called *Barracas al Sud* and the stamp no. 3 in our Supplement Catalogue has been surcharged "AVELLANEDA" in violet.

Bahia Blanca. 1893. With date. 20p., blue.

1894. With date. 10c., pearl grey
1895. With date. 10c., pearl grey
10c., orange
1899. With date. 10c., rose
1904. View of the harbour in circle. Perf. 11½.

10c., orange-bistre	2p., grey
50c., rose	10p., green

Barracas al Sud. 1902. Same type as no. 3 in Supplement Catalogue but label lettered "Série D."

50c., ultramarine

See "Avellaneda" above

Buenos Ayres. *Derecho de Piso*, 1903.

40c., light brown
4p., bright blue
20p., carmine

1904. Type of 1901 issue. Lithographed. Perf. 11½.

$0,40, black on yellow
$4, black on rose

Fiscalia de Rentas, 1903.

1c., pearl-grey	8p., green
2c., sky-blue	10p., magenta
4c., blue-green	15p., red-brown
5c., pale lilac	20p., slate
10c., olive-yellow	30p., dark brown
20c., rose	40p., deep violet
25c., bistre	50p., reseda
40c., reseda	60p., carmine red
50c., sky-blue	70p., yellow-brown
1p., brown-bistre	80p., dark ultra'rine
1,50p., emerald-green	100p., violet
2p., lilac	120p., deep violet
2,50p., grey	150p., orange-red
3p., orange	180p., deep olive
3,50p., rose	200p., brown
4p., bistre	300p., deep carmine
4,50p., grey	400p., grey
5p., grey-green	500p., ?
5,50p., black	1000p., deep blue
6p., yellow	2000p., deep green
7p., olive	

Chivilcoy. Type 202 of Supplement Catalogue

1903.

5c., violet	20c., deep green
10c., bistre	50c., brown

Colon. Stamp with inscriptions and date. Perf. 12.

50c., sky-blue

Cordoba. *Oficina Quimica*, 1901. Arms in centre with name below. Figures of value in lower corners and at top of stamp.

1c., grey-green	10c., carmine
2c., orange	20c., yellow
5c., red-brown	25c., blue

Renta Municipal, 1900. Arms in oval in centre Figures of value in angles. Perf. 12½

50c., rose

1904. Arms in centre; figures of value in lower corners, control no. on blank label at top. Perf. 11½

50c., lilac

As last, but double stamps, stamp on left bears the word "CONTRALOR" at base, that on the right "IMPUESTOS GNS."

1c., carmine	30c., deep blue
2c., red-brown	50c., violet
3c., deep violet	1p., red-brown
4c., blue-green	2p., lilac
5c., blue	3p., bistre
6c., olive-green	4p., violet-black
10c., orange	5p., grey-lilac
20c. deep olive	10p., yellow-green

Florencio Varela. *Inspeccion Sanitaria*. 1901. Dated.

1c., red-brown
2c., vemilion
8c., lilac

General Belgrano. The following are Types 208 and 209 of our Supplement Catalogue.

1895 5 pesos, yellow
1898 50c., emerald green
1903 50c., magenta
1p., orange
1904 50 c., carmine
1p., green
2p., blue
5p., orange

General La Madrid. 1904. Portrait in rect. Perf. 12.

50c., ultramarine

General Pinto. 1902. Type 222 of Supplement Catalogue. Dated.

1p., blue

1903. As last. Dated.

1p., blue

1905. As last. Dated.

1p., slate

Junin. Type of the issue of Corrientes for 1904.

10c., magenta
30c., sky blue
40c., green

La Esperanza. The date of the first issue is 28th March, 1885 and the following provisionals exist surcharged in MS.

20c., on 30c., mauve
20c., on 40c., green
30c., on 20c., brown

of these only 50 copies of the first and 20 each of the other two are said to have been issued. The date of the 2nd issue is 15th Sept. 1894 and that of the third, 1900. All these stamps are now obsolete and a new issue is in preparation for 1906.

Las Flores. Type 214 of Supplement Catalogue.

1900. Stamp of 1899 surcharged "1900" in violet.

1p., blue

1901. Stamp of 1900 surcharged "1901" in violet.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. August 1905.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. VI. SEPTEMBER, 1905. No. 9.

The Impressed Duty Stamps of Great Britain and Ireland.

BY L. W. FULCHER.

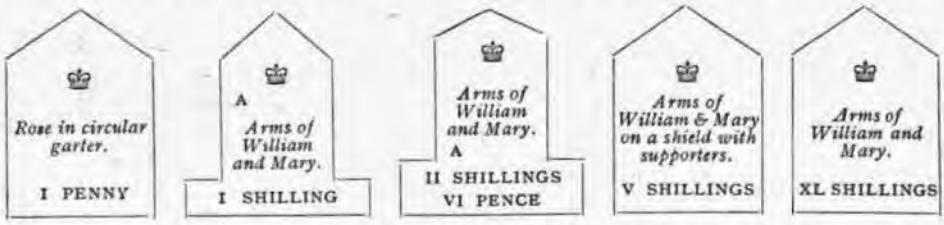
(*Continued from page 63.*)

STAMPS CREATED IN THE REIGN OF

WILLIAM AND MARY.

28TH June, 1694. By the Act, 5 and 6, W. and M. c. 21, s. 3, entitled "*An Act for granting to their Majesties several duties upon vellum, parchment and paper, for four years, towards carrying on the war against France,*" duties of 1d., 6d., 1s., 2s. 6d., 5s. and 40s. were created on various classes of documents, and Commissioners were appointed in England and Wales, who were required to provide six several stamps or marks to indicate these duties. It would be too tedious to enumerate the various documents here, but the Act provides a duty of 1d. on 4 classes of documents; a duty of 6d. on 11 classes; a duty of 1s. on 3 classes; a duty of 2s. 6d. on 4 classes; a duty of 5s. on 11 classes, and a duty of 40s. on 10 classes.

The designs of the stamps are indicated by the diagrams and were as follows;—



1d. Rose in circular garter, bearing motto "HONI SOIT QUI MAL Y PENSE", with crown above. Value in a straight line below. No die letter, and afterwards die letter in left lower corner above the figure "I".

6d. Similar design to the 1d.

1s. Arms of Great Britain (William and Mary) on a shield, surmounted by a crown. Value in a straight line. No die letter, and afterwards die letter at the base of the crown, on the left.

2s. 6d. Arms of Great Britain (William and Mary) enclosed in a circular garter, bearing motto "HONI SOIT &c." and surmounted by a crown. Value at base in two lines. No die letter, and afterwards die letter above the first "s" of "SHILLINGS".

5s. Arms of Great Britain (William and Mary) on a shield, surmounted by a crown. At the sides the Lion and Unicorn as supporters. At the base a curved riband bearing motto "DIEU ET MON DROIT". Value in a straight line at base. No die letter, and afterwards die letter above the first "s" of "SHILLINGS".

40s. Arms of Great Britain (William and Mary) on a shield in an oval garter, bearing motto "HONI SOIT &c.", surmounted by a crown. Lion and Unicorn as supporters on the sides and a curved riband bearing motto "DIEU ET MON DROIT". Value at base in a straight line. No die letter, and afterwards die letter over the "x" of "XL".

At the commencement of the use of these stamps on parchment, the blue paper was simply gummed on, no tin-foil clip or label at the back being used. Sometimes a deeply impressed device (a small crown?) is found when there is no tin foil or label. The tin foil and labels at the back apparently came into use towards the end of the reign.

REFERENCE LIST.

STAMPS CREATED IN THE REIGN OF WILLIAM AND MARY, 28TH JUNE, 1694
(B=Blue and V=Vermilion).

No.	*Value.*	*Die.*	*Impressed on paper.*	*Impressed on parchment.*					*Remarks.*
				William & Mary.	*Anne.*	*Geo. I.*	*Geo. II.*	*Geo. III.*	
1	1 PENNY	No die letter (Type 1)	x	B	B	B			The two types of the 1d., with no die letter, differ in respect of the stamens in the central rose. In Type 1, they are represented by a large group of irregular dots. In Type 2, the dots are disposed in concentric circles. Probably both types may be found used in parchment with the labels of William & Mary, Anne, Geo. I
2	"	No die letter (Type 2)	x						
3	"	A	x		B	B			
4	"	B				B			
5	"	C				B			
6	"	D				B			
7	"	E	x			B			
8	"	F	x						
9	VI PENCE	No die letter (Type 1)	x						
10	"	No die letter (Type 2)	x						
11	"	No die letter (Type 3)	x	B					
12	"	No die letter (Type 4)	x						
13	"	No die letter (Type 5)	x	B					The types of the "VI PENCE" with no die letter, may be distinguished as below.
14	"	No die letter (Type 6)	x						
15	"	A		B	B V				Type 1 With outer frame line to design. One dot only after
16	"	B		B	B V				

No.	Value.	Die.	Impressed on paper.	Impressed on parchment. William & Mary.	Anne.	Geo. I.	Geo. II.	Geo. III.	Remarks.
17	VI PENCE	C	x	B	B V				word "PENSE" in motto. Dot between "I" and "T" of "SOIT" Stamp 20½ mm in width across centre of rose.
18	,,	D		B	B V				
19	,,	E	x	B	B V				Type 2. "V" of "VI PENCE" 5 mm. from bottom margin of stamp. Line drawn through centre of crown and centre of rose passes through "V" of "QVI" in motto. The 3 dots after "PENSE" exactly under the projection at bottom of rose. Stamp 21½ mm. across centre of rose.
20	,,	F	x	B	B V				
21	,,	G	x	B	B V				
22	,,	H	x	B	B V				
23	,,	I	x		B V				
24	,,	K	x		B V	B			
25	,,	L	x		B V	B			Type 3. "V" of "VI PENCE" 4 mm from bottom margin of stamp. Line through centre of the "V" of "QVI" in motto. Stamp 20½ mm. in width across centre of rose.
26	,,	M	x		B V	B			
27	,,	N	x		B V	B			
28	,,	O	x			B	B V		
29	,,	P	x			B	B V		Type 4. "V" of "VI PENCE" 3 mm. from bottom margin of stamp. Line through centre of crown and centre of rose passes through right arm of the "V" of "QVI" in motto. Stamp 20½ mm. in width across centre of rose.
30	,,	Q	x			B	B V		
31	,,	R	x			B	B V		
32	,,	S	x			B	B V		
33	,,	T	x			B	B V		Type 5. "V" of "VI PENCE" 1 mm. from bottom margin of stamp. Line through centre of crown and centre of rose passes through centre of "V" of "QVI" in centre. Stamp 18 mm. in width across centre of rose.
34	,,	V	x			B	B V		
35	,,	W	x			B	B V		
36	,,	X	x			B	B V		
37	,,	Y	x			B	B V		Type 6. "V" of "VI PENCE" 1 mm. from bottom margin of stamp. Line through centre of crown and centre of rose passes through "Q" of "QVI" in motto. Stamp 18 mm. in width across centre of rose.
38	,,	Z	x			B V	B V		
39	,,	AA	x				B		
40	,,	BB	x				B		
41	,,	CC	x				B V		
42	,,	DD	x				B		

No.	Value.	Die.	Impressed on paper.	Impressed on parchment. William & Mary.	Anne.	Geo. I.	Geo. II.	Geo. III.	Remarks.
43	VI PENCE	EE	x				B V		
44	,,	FF	x				B		
45	,,	GG	x				B		
46	,,	HH	x				B		
47	,,	II	x				B		
48	,,	KK	x				B		
49	,,	LL	x				B		
50	,,	MM	x					B V	
51	,,	NN						B V	
52	,,	OO	x						
53	,,	PP	x						
54	,,	QQ	x					B	
55	,,	RR	x					B V	
56	I SHILLING	No die letter	x	B					
57	,,	A	x	B	B	B	B	B	
58	,,	B	x	B	B	B	B	B	
59	II SHILLINGS VI PENCE	No die letter		B	B	B			In the 2s. 6d., Dies B to F, the Arms of Geo. I are substituted for those of William and Mary.
		A		B	B	B	B V		
60	,,	B	x			B	B V	B V	
61	,,	C	x			B	B V	B V	
62	,,	D	x					B V	
63	,,	E	x					B V	
64	,,	F	x					B V	
65	V SHILLINGS	No die letter	x	B	B	B	B	B	The 5s. Die A bears the Arms of Geo. I.
66	,,	A	x					B	
67	XL SHILLINGS	No die letter		B	B	B	B		
68	,,	A			B		B	B	

MORLEY'S PHILATELIC JOURNAL.

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EDITORIAL.

COLLECTORS of British Revenue stamps are well aware that "date plugs," showing the date at which the stamp was affixed to the document on which it denotes the stamp duty, have been in use for some considerable time. As a matter of fact "date plugs" were introduced in 1833 but until quite recently we believe, no collectors have any idea as to the interesting circumstances attending their origin. These circumstances will be found related at full length in the recently published "*Autobiography of Sir Henry Bessemer*" but a brief review of them will no doubt be entertaining to our readers. When quite a young man Bessemer had successfully invented a process for making castings suitable for stamping ornamental scroll-work, medallions and *basso relievos* in cardboard and experience gained in this and similar work led him to the further discovery of making from an embossed paper design, dies which were capable of reproducing thousands of facsimile impressions. The latter discovery led him to reflect that in the hands of an unscrupulous person, it might have disastrous applications to the forgery of stamps affixed by the Government to papers and parchments for the various classes of stamp duties. In fact there was a serious loss of revenue—estimated at £100,000 at this period (1833)—due to the removal from old and useless parchments of stamps, which were again stuck on new skins and thus used a second time. Bessemer thereupon turned his attention to the manufacture of a stamp which it would be impossible to transfer from one document to another and at the same time could not be reproduced from a die manufactured from the stamp. Having succeeded in this after some months of labour, in order to convince the authorities that it was absolutely necessary for them to adopt his new invention, for which he expected to be handsomely rewarded, he thought it advisable to make a die from an ordinary impressed stamp so as to show that it could be easily done. Having obtained some ordinary impressed bill stamps, he made the die and produced from it as many impressions as he had real stamps and in order to prove that they were forged he stamped these impressions on a large sheet of paper and then cut out a slip from it with a slightly indented edge but otherwise of the same form and size as the real ones which he had purchased. The Government stamps could not, of course, be impressed in the *middle* of a large sheet of paper, so that these particular stamps with their slightly indented edges, could be s hown not to emanate from the Stamp Office by exhibiting the sheet of paper from the centre of which they had been cut. Armed with these genuine and false stamps, Bessemer called on the Chief of the Stamp Office, Sir Charles Pressly, who was considerably astonished at what was communicated to him and suggested that Bessemer should work out the principle of his invention more fully. This Bessemer proceeded to do and produced a newly designed stamp. This new stamp consisted of a circular design, about 2½ inches in diameter, formed of the Garter, with motto "*Honi Soit,&c*" in capital letters, surmounted by a crown. Within the Garter was a shield with the words "Five Pounds" The space between the shield and the Garter was filled with network in imitation of lace. The whole stamp was *perforated* by means a steel die in the parchment so that, of course, it could not be removed or obliterated nor could any impression be taken from it capable of perforating another skin. The stamp was approved and Bessemer was asked, if, instead of receiving a sum of money from the Treasury, he would be satisfied with the position of Superintendent of Stamps at a salary of £600 or £800 a year. Bessemer was overjoyed at this prospect, as he was engaged to be married and such a post seemed to secure his position. Hurrying off to the young lady he communicated the good news and showed her his new stamp for parchment, explaining how it could not be removed and used again to defraud the revenue. But would not dating the stamp do as well? said the young lady. Somewhat startled by this reply Bessemer found after consideration that movable dates, in a steel die were by no means impossible and was thus led to the invention of the method which has been so long in use. This plan, of course, being simpler, as efficient and taking less time and money to inaugurate than the elaborate perforated dies which Bessemer first proposed was communicated by him to the Stamp Office. Here, as all the old dies, old processes and old workmen could still be employed, it found great favour, so much so that it appeared the new Superintendent of Stamps ot £600 a year would not be required. So Bessemer got nothing for his trouble but after a lapse of 46 years he was knighted for these services rendered to the Government.

Date Plugs

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

(*Continued from page 51.*)

1882. General Duty dies struck in *vermilion* on paper wmkd. "Orbs." Perf. 12½. *Contd.*

2s. 6d. Die O. 11. vii. 82

2s. 6d. Die Q.

6.	xi.	84	21.	vii.	87
9.	x.	85			

2s. 6d. Die V. 12. ii. 90
10. xi. 90

3s. 9d. Die E.

11.	vii.	82	9.	x.	85
9.	v.	84	21.	x.	86

5s. Die G. 11. vii. 82

5s. Die I.

8.	xi.	84	21.	x.	86

5s. Die N 17. i. 89

(2) Perf. 12 (1890).

3d. Die J. With small letter "A" in year date plug.

25.	iv.	99	26.	i.	00
16.	xi.	99	13.	vii.	00
17.	xi.	99	14.	vii.	00
			9.	xi.	00

3d. Die L.

10.	xi.	90	9.	i.	92
10.	vii.	91	8.	iii.	93
8.	i.	92	9.	iii.	93

With small letter "B" in year date plug.
15. ii. 94

3d. Die N. 21. x. 92

With small letter "A" in year date plug.

10.	iii.	97	18.	x.	98
17.	x.	98	17.	xi.	99

With small letter "B" in year date plug.

16.	viii.	94	12.	v.	96
8.	xii.	94	22.	vi.	96
19.	ii.	95	23.	vi.	96
20.	ii.	95	10.	viii.	96
13.	vi.	95	11.	viii.	96
19.	x.	95	20.	ix.	97
			12.	iii.	98

With small letter "C" in year date plng.
15. viii. 94.

8d. Die B.

10.	i.	93	8.	viii.	93

With small letter "B" in year date plug.

15.	ii.	94	13.	vi.	95
10.	xii.	94			

8d. Die D.

8.	xi.	90	9.	x.	91
8.	x.	91	8.	viii.	93

With small letter "A" in year date plug.

25.	iv.	99	6.	iv.	00
6.	i.	00	14.	vii.	00
7.	i.	00			

With small letter "B" in year date plug.

19.	x.	95	8.	xi.	00
21.	x.	95	14.	vi.	01
8.	ii.	97	9.	iv.	02
14.	iii.	98			

1s. 3d. Die O.

11.	vi.	91	10.	i.	93
12.	x.	91	9.	x.	93
9.	i.	92			

With small letter "A" in year date plug.

14.	xi.	98	25.	iv.	99

With small letter "B" in year date plug.

15.	ii.	94	21.	x.	95
12.	xi.	94	20.	ix.	97
13.	vi.	95			

1s. 3d. Die P. With small letter "B" in year date plug.
13. vi. 95

With small figure "1" in year date plug.
20. xii. 99

With small figure "2" in year date plug.

6.	iv.	00	10.	xi.	00

With small figure "7" in year date plug.
16. vii. 00

2s. 6d. Die V.

			11.	i.	92
9.	i.	92	10.	ii.	93

With small letter "A" in year date plug.

15.	xii.	98	7.	iv.	00
6.	i.	00	14.	vii.	00

With small letter "B" in year date plug.

16.	ii.	94	17.	vi.	97
12.	viii.	95	14.	iv.	98
23.	vi.	96	8.	xi.	00

3s. 9d. Die F. 10. xi. 90

With small letter "A" in year date plug.

17.	iv.	96	23.	iv.	99
18.	iv.	96	17.	xi.	99
10.	iii.	97	7.	iv.	00

With small letter "B" in year date plug.

14.	iii.	98	14.	vi.	01
16.	vii.	00	17.	i.	02
8.	xi.	00			

5s. Die N.

8.	x.	91	8.	8.	93

With small letter "A" in year date plug.

15.	ii.	98	7.	iv.	00
17.	xi.	99			

With small letter "B" in year date plug.

16.	ii.	94	17.	vi.	97
14.	vi.	95	19.	vi.	97
12.	viii.	95	13.	xi.	97
13.	viii	95	14.	iv.	98
23.	vi.	96	16.	vii.	00
19.	i.	97	8.	xi.	00

Var: With inverted surcharge. 16 vii. 00.

1901. New series of General Duty dies (small size) struck in *vermilion* on paper, wmkd. "Orbs." Perf. 12.

3d. Die Rose & F.

7.	iii.	01	16.	i.	02
7.	xii.	01	8.	iv.	02
9.	xii.	01			

1s. 3d. Die Rose & C.

14.	vi.	01	8.	iv.	02
17.	x.	01			

(*To be continued.*)

GERMAN RAILWAY STAMPS.

Der Philatelist for Aug.–Sept., 1905 chronicles and illustrates some further issues of German Railway Stamps.

Bavaria. *Lokalbahn Aktiengesellschaft in München.* Type with "EISENBAHNMARKE" above on a semi-circular label. Perf. 11. Overprint in second colour.

5pf., rose and carmine
10pf., red and deep carmine
20pf., blue and deep blue
30pf., green and deep green
40pf., vermilion and carmine
50pf., lilac and violet
60pf., blue and dark blue
70pf., brown and dark brown
100pf., grey and grey-black

Brunswick. *Braunschweiger Landes-Eisenbahn.* Type with winged wheel. Perf. 11. Overprint in black on all values.

5pf., rose
30pf., green
40pf., vermilion
50pf., lilac

Wurtemberg. *Wurttembergische Eisenbahn-Gesellschaft in Stuttgart.* Type, values, colours, &c., as for the Bavarian stamps above.

THE FISCAL PHILATELIC SOCIETY.

THE fourth annual general meeting of Society will be held on Thursday, Oct., 5th at 6 30 p m. at 65, Bishopsgate Street Without, London, E.C.

BUSINESS:—

To elect Officers—Discuss programme for ensuing Season, and any other matters that may be brought forward.

All members able to do so, are requested to attend. Those unable to be present would oblige by sending nominations for officers, suggestions, &c.

Further donations to the Exhibition Fund have been received with thanks from Messrs. E. Cornish, C. S. F. Crofton and L. Greenberg. There is, however, still a considerable deficit, and it will be necessary to call upon the Guarantee Fund.

It is desired that Members will contribute Sheets more regularly to the Exchange Sections.

The annual subscription (5/-) is now due (*vide* Rules 4 & 5), and should be sent without delay to the—

Hon Sec. & Treas.—A. B. KAY,
2, Haarlem Mansions,
West Kensington,
London, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. *Municipalities.* Continued from last month:—

Las Flores. 1903. Dated.
1p., carmine
2p., brown

1904. Dated.
1p., carmine
2p., blue

Lomas de Zamora. Type 217 of Supplement Catalogue.

1902. 1p., red
2p, blue
1904. 1p., red
2p., blue

1905. Without date.
1p., red
2p., blue

Mercedes. 1904. Arms. Perf. 12.
5c., brown
20c., vermilion
1p., violet
10p., yellow

Nogoya. Arms. Perf. 12½.
10c., ultramarine

Parana. Type 221 of Supplement Catalogue.

20p., orange
50p., green (control no in black)

1900. Surcharged "HABILITADO VISITADA 1900" in violet.

3p., red-brown

1902. Surcharged "HABILITADO 1902"
2p., orange

1903. Surcharged "HABILITADO 1903"
2p., olive

1904. Stamp of the type of the issue of 1900 surcharged "HABILITADO 1904" in blue.

50c., blue

It is not known whether this last has been issued without surcharge.

Pergamino. Rect., with inscription. Perf. 11½.

50c., violet
1901. Dated. 25c., green
50c., violet

Pila. 1904. Type 202 of Supplement Catalogue. Perf. 11.

50c., blue
3p., orange
5p., red

Rauch. 1905. Dated. With inscription "INTENDENCIO MUNICIPAL." Control no. in red.

Derecho de Visacion. 1p, slate
Derecho fijo Guia. 2p., brown

Resistencia. Type 224 of Supplement Catalogue.

20p., orange

Rosario. *Servicio Sanitario*, 1900. Arms. Perf. 11½.

1p., ultramarine
2p., yellow-green

Rosario de la Frontera. (*Province of Salta.*) Figures of value in circular band bearing name. Perf. 12½.

0,10c., emerald green
0,20c., dark blue
0,50c., bistre
1,00p., violet

Saavedra. 1903. Portrait. Perf. 12.

10c., brown

Colombia. Mr. A. E. Lawrence has the 6 pesos, black and claret, dated 1903-04, which was chronicled in our March 1904 number, with the claret *background reversed.*

Cuba. *Ensenanza Elemental, Universidad de la Habana, 1885.* Mr. A. E. Lawrence submits a large stamp in three divisions At the top is the inscription TITULOS DE MAESTROS DE 4A ENSENANZA ELEMENTAL " extending across all three divisions. Below this inscription come in order (1) " UNIVERSIDAD DE LA HABANA " (2) Arms with " ENSENANZA ELEMENTAL " above and date " AÑO 1885 " below (3) " 14 Pesos " (4) Labels with different inscription on each of the three divisions, on the first " LIBRO MATRIZ." ; on the second " EXPEDIENTE ; on the third " GOBIERNO GENERAL " (5) At the base the control no. in red. There are four of these stamps to the sheet.

14 pesos, black and green

Hayti. Mr. A. E. Lawrence has the 20c., red, *Connaissements*, surcharged " 10c. " in an oval band in blue, vertically.

Jamaica. *Estate Duty.* Great Britain General Duty die (small size series) surcharged **" JAMAICA "** in black. No. wmk. Perf. 12.

3s, blue Die A.

Salvador. Mr. G. W. Pepper submits a number of unchronicled varieties.

Timbre Municipal 1891.

25 pesos, brown
50 ,, rose

Also of the type of this issue but with the last figure of the date wanting viz : " 189 ."

1 peso, pale blue

1898. 5 pesos, rose-pink

1904. Similar to those chronicled in our Sept., 1904 number, surcharged " 1904 " on black over the date " 1900."

1c., green on buff. Control no. in blue.

1904. Surcharge " 1904 " in black on the 1899 issue, similar to those chronicled in our Aug. 1904 number.

1c., black	1 peso, slate-blue
10c., red	5 ,, yellow
25c., grey-lilac	10 ,, dull red
50c., green	

1905. As last but surcharged " 1905 " in black.

1c., grey-black	10c., red
5c., bistre	1p., blue

Instruccion primaria. Of the usual type.

1900. 1c., black on white, sur. " Revisado" in red
1c., ,, ,, ,, ,, violet
1903. 1c., ,, ,, ,, ,, violet
1904. 1c., ,, ,, ,, ,, black
1c., ,, ,, ,, ,, blue

The 1c., of 1900 surcharged " Revisado " in red also bears a signature which is illegible, reading upwards on the right, in the same colour as the surcharge and may therefore be a part of the surcharge.

Alcoholes y Bebidas, 1905. Arms in circular band lettered " REPUBLICA DE EL SALVADOR," broken below by a tablet with figure of value in white on a coloured ground, below which is the value in words on a curved band and on a blank label at base in small caps the inscription " *Timbre para venta de alcoholes y bebidas fermentadas y gaseosas.* Date in very small figures at the top of the stamp. Perf.

1c., purple-brown

Ejercicio de profesiones. Stamps of similar design to those for *Instruccion primaria*, but with date " 1904 " in italic figures above Arms in centre and inscription reading upwards on both sides " *Timbre para—ejecicio de profesiones.*" The stamps are printed on a plain coloured background of the same size as the frame of the design, leaving a white margin between this frame and the perforation Perf.

1904. 25c., black on yellow
1p., green on yellow

Operaciones y documentos diversas. Design as last for " ejercicio de profesiones."

1904. 5c., black on pale grey
5c., ,, ,, deep grey

Tabacos. Design as last, lettered *Timbre para venta de tobacos.*

1904. 1c., black on purple.

Venezuela. *Distrito Libertador.* Mr. A. E. Lawrence possesses a type set band, 62 x 18 mm. Imperf.

5c., black, red and yellow

United States. *Meheel's Weekly Stamp News* records the following discoveries in Medicine Stamps.

G. G. GREEN. 3c., black—*Tête bêche.*

B. A. FAHNESTOCK. 1c., on *watermarked paper.*

J. T. MILLIKEN & CO. A provisional of the 1898 series. In a single-lined frame, 17 x 40 mm. an inscription in seven lines.

It is surcharged in violet ink diagonally in two lines –J. T. M. & CO. July 18, 1898

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

VOL. VI. OCTOBER, 1905. No. 10.

The Impressed Duty Stamps of Great Britain and Ireland.

BY L. W. FULCHER.

(*Continued from page 72.*)

BEFORE proceeding to describe the stamps of Queen Anne I wish to acknowledge with many thanks some valuable criticism and notes from Mr. Preston Pearce. The most important contribution from that gentleman is, however, the discovery of a third type of the 1d. of William and Mary. It is similar to type 2 but the central stamens of the rose are represented with one circular ring of dots *less* (*i.e.* three instead of four, not counting the dot in the centre) than on type 2, while the jewels on the base of the crown are different. In type 2 there are five diamond shaped jewels separated by single dots, in the new type there are 3 square and 2 diamond shaped jewels with a colon between each. Mr. Preston Pearce submits a pair of this new type in blue on parchment without label at the back. I have also found a fourth type, similar to that discovered by Mr. Preston Pearce, with three rings of dots in centre, but with *colons* between five diamond-shaped jewels on the base of the crown.

STAMPS CREATED IN THE REIGN OF

ANNE.

The Act 8 Anne, c. 9, entitled "*An Act for laying certain duties upon candles, and certain rates upon monies to be given with clerks and apprentices, &c.*, dated 1709, provides that from and after the 1st May, 1710 there shall be levied a duty of 6d. for every 20s. for every sum of £50 and under and 1s. for every 20s. for every sum amounting to more than £50 paid on Indentures, and stipulates the provision of two new stamps "the one of which new stamps shall denote the said duty of *sixpence in the* "*pound* an d the other of the said new stamps shall denote the duty of *one shilling in* "*the pound.*"

Design. Rose and thistle, emblematic of England and Scotland, on one stem, surmounted by a crown. Value in words, in two lines, at the base. The design is enclosed by a serpentine outline. No die letter and afterwards die letter "A" to left of base of crown.

(1) SIXPENCE PER POUND.
(2) SHILLING PER POUND.

The Act 9 Anne c. 23. entitled "*An Act for licencing and regulating hackney coaches and chairs; and for charging certain new duties upon stampt vellum, parchment and paper and on cards and dice, &c.*", creates the following duties in sect. 23:—"For every "skin, or piece of vellum or parchment, or sheet or piece of paper upon which "shall be ingrossed or written any certificate or debenture for drawing back any "customs or duties or part of any customs or duties, for or in respect of the re-"shipping or exporting of any goods or merchandizes, which at any time or times, "within or during the term of two and thirty years, to be reckoned from the first "day of August in the year of our Lord 1711, shall be exported or shipped to be "exported from Great Britain for any parts beyond the seas, to be paid by the "person for whose benefit or at whose instance such debenture or certificate shall "be obtained the sum of 8d.

"For every piece of vellum or parchment, or sheet or piece of paper, upon which ". . . . . any note or bill of lading, which shall be signed for any goods or mer-"chandizes to be exported at any time or times within or during the term last "mentioned the sum of 4d.

"For every piece of vellum or parchment or sheet or piece of paper on which "shall at any time or times within or during the term last mentioned, be ingrossed "or written any license for retailing of wine, the sum of 4s.

"For every piece of vellum . . . . . on which shall (during the same term) be "ingrossed or written any license for selling of ale, beer, or other exciseable liquors "by retail, the sum of 1s."

§24 of the Act provides that further new stamps be made to denote the duties. I have not seen the three higher values. Mr. Lundy does not mention the 8d. on "Drawbacks on Shipping" or the 4d. on Bills of Lading, but states that the design of the 1s. and 4s. on Licences consists of the Lion on Crown? surmounted by a crown, the design being enclosed in a serpentine lined frame As regards the 4d. I believe the stamp described below to be the one referred to, but I am not certain of the identification. My chief reason for including it here, is that, at present, I am unable to identify it with any other 4d. value created by a later Act.

Design. A crown in centre, with die letter immediately below, surrounded by crossed branches in a circular frame. Value "FOUR PENCE" above.

(3) FOUR PENCE.

(4) EIGHT PENCE.

(5) ONE SHILLING.

(6) FOUR SHILLINGS.

The Act 10 Anne, c. 19, entitled "*An Act for laying several duties upon all sope and paper made in Great Britain or imported into the same and upon chequered and striped linens imported; . . . . . and upon several kinds of stampt vellum, parchment and paper, &c.*, provides in §100 for a duty of 2s. 3d. on any instrument of surrender or resignation of any messuages, houses, lands, &c., and various other documents, within or during a term of 32 years to be reckoned from the 1st August, 1712.

Design. Arms of Anne on a shield, surmounted by a crown. Lion and Unicorn as supporters at the sides and curved riband below bearing motto "Semper Eadem". Value below in two lines. Die figure above "s" of "SHILLINGS."

(7) II SHILLINGS III PENCE.

The Act 10 Anne, c. 26, entitled "*An Act for laying additional duties on hides and skins, vellum and parchment and new duties on starch, coffee, tea, drugs, gilt and silver wire and policies of insurance, &c.*" provides in §67 for a duty of 2s. 4d. on every Policy of Assurance for 32 years from the 1st August, 1712.

Design. Oval; containing Arms of Anne surmounted by a crown Curved riband, with value in words, extending three-quarters of the way round, below. No die letter and afterwards die letter to left of crown, the riband with value shorter.

(8) TWO SHILLINGS FOUR PENCE.

The Act 12 Anne, c. 9 entitled "*An Act for laying additional duties on sope and paper, and upon certain linens, silks, calicoes and stuffs and upon starch and exported coals, and upon stampt vellum, parchment and paper, &c.* provides in §§21-24 for further additional duties on various documents which trebled the duties imposed in the reign of William and Mary. No new stamps were provided for this purpose but the old ones were impressed in strips of three. Besides these additional duties however, a new additional duty of 4s. 6d. was imposed on any transfer of stock in any Company, Society or Corporation whatsoever, within Great Britain which involved the creation of a stamp of this value. These new duties came into force on the 2nd August, 1714, and were imposed for a term of 32 years from that date.

Design. Rose and thistle with letter "T" above in circular garter bearing motto "HONI SOIT QUI MAL Y PENCE", surmounted by a crown. On either side of the base of the crown is the monogram "AR" with crown above. Value below in two lines. The only copy I have seen of this stamp is in Mr. Kay's collection, it bears the die figure "2" above the "N" of "SHILLINGS" in the value.

(9) IV SHILLINGS VI PENCE.

REFERENCE LIST.

STAMPS CREATED IN THE REIGN OF ANNE, 1702-1714

(B=Blue and G=Green.)

No.	Date of issue.	Value.	Die.	Impressed on paper.	Impressed on parchment.				Remarks.
					Anne.	Geo. I.	Geo. II.	Geo. III.	
1	1st May, 1710	SIX PENCE PER POUND	No die letter		G	G	G	G	On the stamp with no die letter the word 'POUND is written 'POVND'.
2		,,	A		G		G	G	
3	,,	I SHILLING PER POUND	No die letter	x	G	G	G	G	
4	1st Aug. 1711	FOUR PENCE	A	x				B	There is some doubt as to the identification of this stamp.
5		,,	B	x				B	
6		,,	C	x				B	
7		,,	D					B	
8		EIGHT PENCE	?	?	?				
9		I SHILLING	?	?	?				
10		IIII SHILLINGS	?	?	?				
11	1st Aug. 1712	II SHILLINGS III PENCE	1	x	B	B	B	B	
12		,,	2	x	B	B	B	B	
13		,,	3	x	B	B	B	B	
14		,,	4	x	B	B	B	B	
15	,,	TWO SHILLIN'S FOUR PENCE	No die letter	x					
16			A	x					
17	2nd Aug. 1714	IV SHILLINGS VI PENCE	1 ?	?	?				
18			2					B	

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain

By Walter Morley.

(*Continued from p. 64.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

PRESTON GUARDIAN.
Registered 31 Jan., 1844.

PRESTON PILOT.
Registered 17 April, 1848.

PRIMITIVE CHURCH MAGAZINE.
Registered 22 Mar., 1847.

PRINCIPALITY.
Registered 26 Aug., 1847.

PROCEEDINGS OF THE ROYAL SOCIETY.
Registered ?
Duty dies A 583, 714.

PROTECTION ALLIANCE.
Registered 16 April, 1846.

PROTESTANT DEFENDER.
Registered 15 Nov., 1848.

PROTESTANT ELECTOR.
Registered 25 June, 1847.

PROTESTANT MAGAZINE.
Registered 24 Dec., 1845.

PROTESTANT WATCHMAN.
Registered 8 May, 1849.

PROTESTANT WORLD.
Registered 26 July, 1849.

PROVIDENT PHILANTHROPIST.
Registered 6 Jan., 1844.

PROVINCIAL MEDICAL JOURNAL.
Registered 27 June, 1846.

PUBLIC LEDGER.
Registered 5 April, 1848.
Duty dies A 298, 553, B 23, 27, 37.

PUBLIC OPINION.
Registered ?
Duty dies B 27, 30, 35.

PUBLISHER.
Registered 16 Sept., 1847.

PUNCH.
Registered 14 Jan., 1843.
Duty dies A 356, 416, 428, 442, 443, 444, 446, 451, 455, 461, 462, 463, 465, 466, 470, 471, 472, 474, 475, 479, 487, 502, B 16, 18, 25, 26, 27, 29, 31.

PUPPET SHOW.
Registered 26 July, 1848.

PURE CATHOLICISM.
Registered 18 Sept., 1849.

QUARTERLY RAILWAY.
Registered 30 June, 1847.

QUARTERLY RECORD U.S. CHURCH.
Registered 19 Sept., 1844.

THE QUEEN.
Registered ?
Duty dies B 29, 31.

RACING CALLENDER.
Registered 4 April, 1848.

RAGGED SCHOOL UNION MAGAZINE.
Registered 30 Dec., 1848.

RAILWAY ADVERTISER.
Registered 17 Oct., 1845.

RAILWAY & SHIPPING JL.
Registered 18 Sept., 1845.

RAILWAY ARGUS,
Registered 20 Oct., 1845.

RAILWAY BELL & ADVERTISER.
1 die regd. 13 Nov., 1844.
3 dies regd. 16 Nov., 1844.

RAILWAY CHART.
Registered 22 Oct., 1845.

RAILWAY CHRONICLE.
Registered 11 April, 1844.

RAILWAY COURIER.
Registered 3 Oct., 1845.

RAILWAY CRITIC.
Registered 3 Oct., 1845.

RAILWAY DIRECTOR.
Registered 11 Aug., 1845.

RAILWAY ENGINE.
Registered 26 Sept., 1845.

RAILWAY EXAMINER.
Registered 23 Oct., 1845.

RAILWAY EXPRESS.
Registered 12 June, 1845.

RAILWAY GAZETTE.
Registered 18 Dec., 1846.

RAILWAY HERALD.
Registered 4 April, 1845.

RAILWAY KING.
Registered 8 Oct., 1845.

RAILWAY LEGISLATOR.
Registered 11 Mar., 1848.

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EDITORIAL.

THE event of the past few weeks in philatelic circles has been the issue of the Prospectus of the forthcoming International Exhibition. We have no space to reproduce this in its entirety in our columns but any one interested may obtain a copy from our publisher or from the Hon. Sec. Mr. H. R. Oldfield, 13 Walbrook, E. C. It may be well, however, to mention some of the more important features in which it differs from those of previous Exhibitions in London. In the first place the countries are grouped according to their difficulty from a philatelic point of view and not from that of political relations. The grouping of the various countries has naturally been a very difficult task and can hardly be expected to escape criticism but the arrangement is one which should lead to an interesting competition in the different classes though the judges will possibly find it embarrassing to appropriately allocate the awards. It is further to be commended as it tends to encourage the international element. The creation of a championship class, as we have already foreshadowed, should help competition, as intending competitors in any of the classes will be free from the fear of having to compete against certain well known collections which have previously won gold medals. Many collectors will regret the exclusion of "entires" from the exhibition but it is explained that this is due to want of space. This is very unfortunate as the decision will tend to discourage still more a class of philatelic objects which are really of great interest but as, to be shown properly, they take up a great deal of space and moreover not very many collections have been shown in previous exhibitions we cannot but acquiesce in the decision of their exclusion. Fiscals, Albums, Philatelic Literature and accessories fall under the same ban as entires and for a like reason. As far as we can ascertain the Prospectus has met with very general approval amongst philatelists and we hope that all will endeavour to lend their support to make the Exhibition a success in every way.

The Exhibition

* * * * *

Mr. Ewen has recently published a very valuable priced Catalogue of what he calls the "*Unadhesive Postage Stamps of United Kingdom, 1840-1905*" meaning the dies cut from stamped envelopes, &c, which by the Post Office Act, 1904, became available for prepayment of postage as adhesives. Exception may possibly be taken to the title of the work, but there can only be one opinion as to its contents. It includes a surprising amount of research, especially in clearly setting out the distinguishing marks for the different dies; details which simplify the collection of these stamps enormously. It is often so difficult to see the die numbers that without such help most collectors would abandon the task of distinguishing the dies in despair but now the path is made smooth. We advocated the collection of these "cut outs" as an interesting study in our January Number and now that collectors have a reliable guide on which to form their collections we should not be at all surprised to find it become a very popular appendix to the collection of the stamps of Great Britain. We hoped that special provision would have been made in Sect. 3 of Class 1 in the Prospectus of the International Exhibition for an exhibit of these "Unadhesive Postage Stamps" but though this has not been done it appears that such a collection will not be debarred but may be entered in Sect. 1 or Sect. 2.

"Cut outs" again

* * * * *

It appears that the credit of announcing the new Guernsey Revenue stamps which we notified last month is due to Mr. P. Evans, who was actually on the Island on the day of issue. We have, moreover, to thank that gentleman for a copy of the new "Stamp Laws" which we reproduce on another page as a record of the history and use of these stamps. We have now seen the stamps themselves and agree with Mr. Evans that the colour of the 1/- is "deep orange" rather than "ochre" as announced last month. We have a copy of another Guernsey stamp which has not yet been listed by us. It is 1d., surcharged "STATES" in black sans serif caps. We have no information as to the significance of this surcharge and should be glad for enlightenment on the matter.

Guernsey Revenues

* * * * *

We have received from the Junior Philatelic Society their Prospectus for the coming Season. It is a full and varied one, all branches of philately being fully provided for, while the social element is not lost sight of. Moreover the Society has especial organisation for helping its members in every conceivable manner, not only providing its members with expert advice as to forgeries and other matters but even arranging for the sale or exchange of their duplicates. The Society is without doubt doing good work in the cause of Philately.

Junior Philatelic Society

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

(*Continued from page 74.*)

1901. New series of General Duty dies (small size) struck in *vermilion* on paper, wmkd. "Orbs." Perf 12. contd.

2s. 6d. Die Rose & I.

14.	vi.	01	16.	i.	02
7.	xii	01	17.	i.	02

5s. Die Rose & H.

14.	vi.	01	17.	x.	01
11.	ix.	01	17.	i.	02
16.	x.	01	9.	iv.	02

FOREIGN BILL.

1860. Provisionals. "Bill or Note" die of £2. 10s and General Duty dies of £5, and £10 struck in *pink* on bluish unwatermarked paper and surcharged "FOREIGN BILL" in brown block caps. Black dividing lines between stamps. Imperf.

£2 10s. Die A.

12.	xi.	60	22.	xi.	60

£5. Die G. ?

£10. Die D. 17.—viii. 60

INLAND REVENUE.

1860-70. General Duty dies struck in *pink* on bluish unwatermarked paper and surcharged "INLAND REVENUE" in green block caps. Black dividing lines. Imperf.

2d. Die A.

8	xii.	70	26.	i.	71
20	xii.	70			

3d. Die C.

31.	iii.	60	3.	iv.	60
1.	iv.	60	4.	iv.	60
2.	iv.	60			

Var. : With unofficial perf. 12, 4. iv. 60

3d. Die D. 16. iv. 60

Var. : With unofficial perf. 12, 16. iv. 60

6d. Die U.

31.	iii.	60	10.	iv.	60
1.	iv.	60	11.	iv.	60
4.	iv.	60	1.	iv.	70

9d. Die C.

8.	x.	70	20.	xii.	70
8.	xii.	70	27.	i.	71

1s. Die E.

27.	ix.	60	7.	ii.	73
18.	x.	64	22.	iv.	73
12.	x.	65	28.	vii.	73
4.	ii.	70	18.	x.	73
22.	x.	70	14.	i.	74
18.	x.	72			

Die 1s. F.

17.	v.	61	13	vii.	68
2.	xi.	61	10.	iv.	69
13.	x.	62	22.	x.	70
28.	iv.	63	11.	x.	71
11.	xi.	63	15.	v.	72
16.	i.	64	7	ii.	73
17.	vi.	64	22.	iv.	73
20.	iv.	65	24.	vii.	74

1s. 6d. Die A. 27. ix. 60 (? if issued)

2s. Die K.

10.	ix	60	16.	vi.	65
27.	ix	60	3.	v.	66
13.	x	60	3.	xii	67
10.	xii	61	12.	iv.	69
11.	xii.	61			

2s. 6d. Die O.

27.	ix.	60	4.	vi.	61
31.	v.	60	5.	vi.	61
1.	vi.	61	7.	vi.	61
3.	vi.	61	31.	v.	62
			11.	xi.	63

187 . As last, but perf. 12½.

2d. Die A. 26. i. 71.

3d. Die C. 6. iv. 60

1s. Die E.

7.	ii.	73	14.	i.	74
14.	x.	73			

1s. Die F. 24. vii, 74

2s. 6d. Die O.

5.	v.	61	6.	vi.	61

187 . General duty dies embossed in *pink* on paper with wmk., "Small anchor" and surcharged "INLAND REVENUE" in thin green sans serif caps. Perf. 12½.

2d. Die A. ? 9d. Die C. ? 2s. 6d. Die O. ?

1s. Die F.

26.	x.	74	30.	iii.	75
27.	iii.	75	26.	x.	75

187 . As last, but dies struck in *vermilion*. Perf. 12½.

2d. Die A.

29.	x.	80	14.	vi.	81

9d. Die C.

14.	v.	79	19.	xi.	81

1s. Die E.

12.	iv.	76	5.	x.	80
13.	iv.	76	11.	i.	81
16.	ii.	77	12.	i.	81
8.	v.	77	14.	vi.	81
9.	v.	77	15.	vi.	81
13.	xi.	78	22.	x.	81
15.	iv.	79	6.	i.	82
25.	iv.	79	7.	i.	82
19.	vii.	79	14.	i.	82
12.	viii.	80			

1s. Die F.

30.	xi.	75	30.	xi.	76

2s. 6d. Die O.

16.	iv.	78	8	iii.	80
13.	xi.	78	3	viii.	81
21.	vii.	79	7.	i.	82

(*To be continued.*)

GUERNSEY.

Law relating to Stamp Duties.

SANCTIONED BY AN ORDER OF HIS MAJESTY IN COUNCIL DATED THE 11TH DAY OF JULY, 1905.

REGISTERED ON THE RECORDS OF THIS ISLAND ON THE 25TH DAY OF JULY, 1905.

1.—A Stamp Duty is established on all instruments passed or signed one month after the registration of this law, and specified in the Schedule hereunto annexed, and according to the Tariff therein contained.

.—Instruments liable to stamp duty are divided into two classes; the 1st Class comprises instruments such as transactions relating to realty and other instruments signed by the Court, Bonds, Leases, Agreements, all instruments other than those which are negotiable and Deeds of similar nature where the value of the necessary stamp is two shillings and sixpence and above, and for the stamping of which a certain lapse of time is allowed;

The 2nd Class comprises such instruments as are liable to a stamp duty of less than two shillings and sixpence and commercial deeds, and negotiable instruments which must be stamped at the time of their execution.

3 – The impressed stamp shall bear the date of its impression and shall be compulsory for documents of the 1st Class.

4 —The stamp may be at discretion either impressed or adhesive on negotiable instruments and other instruments of the 2nd Class.

5.—The adhesive stamp may be used on all instruments for which the duty is less than two shillings and sixpence and on all commercial deeds such as receipts or releases, cheques, drafts, bills of exchange and promissory notes, and must be affixed and obliterated at the time of the transaction.

6.—Every instrument of the First Class must be stamped within two months of its issue.

7.—Before a stamp may be impressed on an instrument liable to stamp duty, such instrument must be presented to the authorized official, who shall deliver a certificate stating the value of the required stamp.

Such official must be satisfied that an original instrument has been duly stamped before a duplicate copy may be stamped with a reduced amount according to the tariff.

H.M.'s Greffier or, in his absence, his deputy duly sworn as Deputy Greffier, shall for the present be the above-mentioned official.

H.M.'s Greffier shall be paid for such services such fees as the States may be pleased to fix from time to time; and until the States shall have fixed such fees the Treasurer of the States may enter into an agreement with H.M.'s Greffier with regard to the fees which the said Greffier shall receive for the above-mentioned services.

8.—The adhesive stamp must be affixed at the foot or in the margin of the instrument. Before the instrument is used the stamp must be affixed and at once obliterated by the writing in ink across the stamp, of the signature or the initials of the creditor, or of the person who gives the receipt or release, or of the person in whose favour the instrument is made, or of the representative of such person; as well as of the date of the obliteration. This signature may be replaced by a fac-simile or stamp applied in ink indicating the name or firm of the person or the Society or Company whose duty it is to provide the stamp.

9.—No one may stamp instruments or blank forms of instruments with the official impressed stamp except by virtue of a special commission in writing signed by the Supervisor of the Harbour and Treasurer of the States under the penalty of a fine at the discretion of the Court, which shall not exceed £50 sterling.

10.—If any document liable to stamp duty is produced before the Court, or a Commissioner of the Court, or any public official or functionary, without being duly stamped, or insufficiently stamped, it may not be received or admitted as being legal proof of its contents except in criminal proceedings. It shall however be permissable for the bearer of such document to have the necessary stamp impressed thereon upon payment (1) of the said stamp or of the value which is missing (as the case may be) (2) of a fine to the Treasurer of the States of £5 and three times the value of the said stamp or three times the value which is missing (as the case may be).

11.—Everyone who shall take from a document a stamp which has already been used with the intention of using it again, or of selling it or offering it for sale for the same purpose, or who knowingly shall make use of a stamp which has already been used, may be produced before the Court sitting as a Police Court and shall be liable to a fine which shall not exceed £50 sterling, and, in default of payment, to a term of inprisonment which shall not exceed two months.

12.—Everyone counterfeiting a stamp established by virtue of this Law, or who knowingly shall use a counterfeit stamp, shall be guilty of felony and liable to the penalties of forgery.

13.—It is forbidden to register and to enrol in the public records, any document liable to stamp duty which does not bear the stamp prescribed by this Law, under the penalty of a fine, at the discretion of the Court, which shall not exceed £10 sterling.

14.—Everyone omitting to affix within the time allowed by law a sufficient stamp to any document (other than a receipt) liable to stamp duty, shall be liable to a fine, at the discretion of the Court, which shall not exceed £10 sterling.

To be continued.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. *Municipalities.* Continued from last month :—

San Antonio de Areco. 1903. Arms in oval bearing name. Date above and value below on straight label. Perf. 12.

50c., bistre

San Francisco. (*Cordoba.*) Type 230 of Supplement Catalogue.

1898. 3p., violet

1902. As last. Dated.

50c., brown	2p., blue
1p., yellow	3p., rose

1903. As last. Dated

50c., yellow	2p., lilac
1p., rose	3p., blue

San Isidro. 1904. Arms. Perf. 11½. Control no. in black.

0,20c., dark green

San Lorenzo. *Comision de Fomento, 1890.* Portrait of Rivadavia in circular band as on the postage stamp of 1867. "*Comision de Fomento*" above and name and value below. Perf. 12.

5c., dark grey

San Nicholas. Type 235 of Supplement Catalogue.

1p., blue
2p., vermilion

1903. Similar type. Perf. 12.

50c., emerald green

Tandil. 1904. Type 245 of Supplement Catalogue.

50c., carmine
100c., ultramarine

Brazil. According to *Le Bulletin Fiscaliste* the following are the series of values for the duties indicated.

Consumo. 1899. Type 259 of our Supplement Catalogue.

With thick figures. 10, 25, 50 and 60 reis, brown (Home Manufactures) 10, 25, 50 and 60 reis, green (Importations).

With thin figures. 10, 20, 25, 50, 100, 200, 300, 400, 500, 1000, 1500 and 2000 reis, brown (Home Manufactures) 10, 25, 30, 50, 100, 200, 300, 400, 1000, 1500 and 2000 reis, green (Importations).

1900. Type 275 of our Supplement Catalogue.

20, 25, 40, 100, 120 and 200 reis, brown (Home Manufactures) 20, 25, 40, 60, and 200 reis, green (Importations)

1900. Type 262 of our Supplement Catalogue: 20, 25, 40, 50, 60, 80, 100, 200, 300, 400, 500, 1000, 1500 and 2000 reis green (Home Manufactures) 20, 25, 30, 40, 50, 60, 80, 100, 200, 300, 400, 500, 1000, 1500 and 2000 reis, carmine (Importations).

1901. Types 264 and 265 of our Supplement Catalogue: 10, 20, 25, 40, 50, 60, 80, 100, 200, 300, 400, 500, 700, 1000, 1500 and 2000 reis, green (Home Manufactures) 10, 20, 25, 30, 40, 50, 60, 80, 100, 200, 300, 400, 500, 700, 1000, 1500 and 2000 reis, carmine (Importations).

1905. The two series of 1901 (above) on watermarked paper.

Especialidades Pharmaceuticas. Type 266 of our Supplement Catalogue.

1899. 20, 40, 60, 80, 100, 200, 500 and 1000 reis, blue (Home Manufactures). The 60r. and 100r. exist also in *ultramarine* while the 200r. is *only* found in that colour.
20, 40, 60, 80, 100, 200 and 500 reis, green (Importations).

Perfumarias. Type 266 of our Supplement Catalogue.

1899. 20, 40, 60, 80, 200, 500 and 1000 reis, red (Home Manufactures) and the same values in *green* (Importations)

Vinagre. Bands as in Supplement Catalogue. 13.2, 14, 16.6, 17.4, 20, 21, 23.2, 24, 25, 26.6, 27, 30, 35, 40, 80, 160, 400, 500, 600, 700, 800, 960, 1000, 1200, 1400, 1440, 1500, 1600, 1680, 1750, 1920, 2000, 5000, 8000, 10000 and 20000 reis, brown (Home Manufactures) and the same values in *green* (Importations).

It will be noticed that in some cases the series for Home Manufactures and Importations is given vicê versâ in our Supplement Catalogue.

Ceylon. *Foreign Bill.* Mr. A. B. Kay has shown us the 40c. on 45c., violet of 1887 with double surcharge.

Grenada. Mr. O. Marsh submits a very handsome stamp, which has apparently been in use some time, containing a ship with motto below "Clarior e tenebris" in a central circle in vermilion with frame in green, lettered "Grenada Revenue" above and below and the value "One pound" at the sides. Wmk. Crown CC. Perf. 15½ x 15.

£1, green and vermilion.

Holland. Mr. Schwabacher has found a very old adhesive stamp of this country, consisting of a diamond shaped frame lettered "Zegel op de objecten van handel enweerde" within which is a crowned lion with date below in a curve "1805" and the value 5st.

1805. 5 stivers, black on white.

Manitoba. Mr. Schwabacher has shown us one of the provisionals of 1877 viz, the 25c. black on orange, C.F. surcharged "L.S." in black.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. October 1905.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. VI. NOVEMBER, 1905. No. 11.

Great Britain. Wall Paper Tax—1712.

BY G. A. FOSTER.

RESPECTING the impressed Duty Stamps found on the backs of very old paper hangings. Mr Archibald G. B. Russell writing on the subject of ancient wall papers in the July Number of "*The Burlington Magazine*" says "It is obvious that of all kinds of domestic decoration wall-papers are likely to be the most perishable and it is on account of the scarcity of old examples that this artistically important branch of design has not yet received attention from the historians of art. Though they had been in use among the Chinese from very early times, wall hangings made of paper do not appear to have been adopted by the west until the middle of the sixteenth century, when they began to be imported by Spanish and Dutch merchants; but it was not before the end of the following century that this less costly substitute for the tapestries, silk and satin damasks, figured velvets, stamped leather painted and gilded, which formerly adorned the walls of the fortunate, found its way into our islands; and it was a hundred years again, owing to the excessive tax which hampered the industry, before it became possible for their manufacture to be carried on at home on any considerable scale." The following information is gleaned from "A chapter on the History and Manufacture of Paperhangings" in a work entitled "The Paperhanger and Decorator's Assistant" published thirty years ago by Kent & Co. of Paternoster Row, London, and other sources of recognised authority.

In England no paperhangings were manufactured two hundred years ago and the first patent was issued in 1692 to one Bayly who commenced their manufacture. At this time the manufacture of plain paper was comparatively in its infancy though it was used thus early for decorative purposes. In the year 1712 a duty was imposed on all paper used for surface decorations of one penny per square yard and soon after an additional halfpenny was added. At this time the rolls were not made in the lengths as at present, but a number of sheets each 28 inches by 23 inches were pasted together to make up the roll or length. In 1715, the first year of the reign of King George I, an act was passed and each separate sheet had to be stamped by the Government Officials with a stamp impressed by hand (similar to the Newspaper Tax and Almanac Duty stamps) for which a charge of one penny per sheet was made.

As will be seen from the illustration there is no face value, but neither was there to the House Tax of 1784, also the hand impressed Postage Stamps on letters of the latter end of the eighteenth century expressed no value, but the fact of the stamps being put on signified in each case that the Duty on Postage respectively had been paid and acted as an acknowledgement or receipt for the payment of the proper amount as effectually as the later adhesives and printed labels &c., of which they were the earlier equivalents ; during the eighteenth century there appears to have been a far greater number of Government stamps impressed by hand than otherwise. The Newspaper Tax Stamps and the postage Paid Stamps were in red, but these Wall Paper Duty Stamps are a grey black, * probably somewhat faded with age and they were in use up to early in the nineteenth century. In 1792 it was enacted that all Paper Stainers should procure a license, costing £4, annually. The extreme rarity of these Wall Paper Duty Stamps lies in the fact that except in the well preserved and ancient houses of the wealthy no wall papers have been allowed to remain on for such a length of time as 100 to 150 years and doubtless many have been unknowingly destroyed by the housebreaker when demolishing old buildings, the workmen little dreaming of what they were doing. The letters J.J. under the word "PAPER" are the initials of the particular Government official using the stamp with which the sheet of paper was impressed and do not appear to have formed part of the stamp itself as they occur in various positions on different stamps and these are not the only initials to be found.

A similar device was adopted between 1790 and 1797 in the Post Office with Frank stamps impressed on the letters of Members of Parliament, the initial letters of the Government Inspectors' names being inserted in the movable centres of the stamps.

* Most probably they will be found to be red, but discoloured by damp and age.—ED.

Between 1790 and 1840 several patents were taken out for the manufacture of wall papers but the Duty was detrimental to the trade as in addition to the tax of one penny per sheet already explained a further duty of threepence per lb, had to be paid on the plain paper before entering the paper staining manufactory. I learn from Mr. T. Morton that in 1770 the duty of one penny per sheet paid by paper stainers amounted to £13,242 8s. 11d. so that in that year alone there must have been a vast number of these Duty Stamps impressed on the backs of wall paper sheets, but I wonder how many of these or their predecessors are in existence now, apparently only an infinitesimal number. In 1806 the sum of £60,000 was spent in perfecting a paper making machine by Messrs Fourdrinier and the endless sheets of paper were for the first time machine made and rendered the article much cheaper than that made by hand. The paper stainers however derived but little benefit from the improvement in paper making as the excise would not allow them to adopt it and they still pasted together the sheets stamped by Government with the stamp shown in the illustration; shortly afterwards they were allowed to use the sheet of paper twelve yards long and in 1836 the duty on paperhangings was repealed altogether. If this article has furnished any interest in these ancient stamps, about which so little appears to be known, the writer will be satisfied it has been useful.

The Fiscal Stamps of the Indian Native States.

By Walter Morley and Oswald Marsh.

(*Continued from page 54.*)

BERAR (or THE BERARS.)

THE familiar name of a province in Central India, officially styled the Haidarabad Assigned Districts. It is administered on the lines of a British province by a commissioner, who is subordinate to the Resident at Haidarabad. Its area covers 17,718 square miles. In 1901 the population was 2,752,418.

In 1897-98 the total provincial revenue was 9,923, 458 rupees of which 1,063,058 rupees was from excise and 827,641 rupees from stamps.

Very little is known about the revenue stamps of this state. There are many issues and printings of the overprinted Indian stamps from 1870. Many issues are only known in single copies and still more are not represented at all in collections and we are considerably indebted to Mr. C. S. F. Crofton in the "*Philatelic Journal of India*" for his most useful pioneer work and endeavours to form the issues of this state into something like order.

11th July 1870. Surcharged "BERAR" in sans serif caps in black. in a curve, on Indian issues, served from Bombay and thus including some of the local surcharged provls.

Embossed Foreign bill. 4as., 1 rupee, 4 rupees, rose and green.
Court Fees on Foreign bills in Egyptian Caps. 2, 3, 4, 6, 8, 12 annas, 1, 1½, 2, 6, 12, 18, 24 rupees, purple
Petition. 8 annas, 1r., 2 rupees, purple and green
Share Transfer. 12 annas, 5, 10, 20 rupees, purple and red.
Service Postage. 1, 2, 4, 8 annas.
Postage. 1, 4, 8 annas.
High Court. 1, 2 annas, lilac and red.
Small Cause Court. 1, 8 annas, yellow brown and violet.

April to July 1870. On stamps supplied from Calcutta.
Service Postage. 2 as., yellow

1872.

A. Surcharged "BERARS" in block caps in *red* (14 x 3 mm.)

COURT FEES.

(a) Sur. vertical, upwards.

1, 2, 3, 4, 6, 8, 12 annas
100, 200, 400, 700, 1000 rupees

(b) Sur. horizontal.

1, 2, 4, 5, 7, 10, 20, 40, 70 rupees.

B. Surcharged "BERARS" in Roman caps in *red* (15 x 2½ mm.) horizontally.

1, 6 annas
10 rupees
(Other values no doubt exist in this type)

C. Surcharged "BERARS" in Roman caps in *blue* (15 x 2½mm.) horizontally.

2, 4, 6, 8, 12 annas
2, 5, 10 rupees

D. Surcharged "BERARS" in Roman Caps in *black* (15 x 15½ mm.)

(a) Sur. horizontal.

1, 2 (orange), 2 (grey), 3, 4, 6, 8, 12 (violet) 12 (orange), annas.
1, 2, 4, 5, 7, 10, 20 rupees.

(b) Sur. vertical, reading upwards.

8 annas.

(c) Sur. vertical, reading down.

1, 6, 8 annas.

FOREIGN BILLS.

A. Surcharged "BERARS" in Roman Caps in *red*.

4as., 1r., 4 rupees, rose and green, embossed.

2, 3, 4, 6, 8, 12 annas, purple
1½, 2, 3, 6, 8, 12 18, 24 rupees, purple

B. Surcharged "BERARS" in Roman Caps in *black*.

6, 8, 12 annas, purple
1½ rupees, purple

SPECIAL ADHESIVES.

(a) Black surcharge.

2 as., mauve

(b) Red surcharge.

3, 4, 6, 8, 12 annas
1, 2, 3, 4, 5, 6, 7, 8. 9, 10, 20, 25, 30, 40, 50, 100, 200, 500, 1000 rupees.

RECEIPT.

(a) Red surcharge.

1a., violet

(b) Blue surcharge

1a., violet

(c) Black surcharge.

1a., violet
1 ,, ,, , no stop after S.
1 ,, ,, , inverted surcharge

1883. COURT FEES. Surcharged "BERARS" vertically, reading upwards, in Roman caps, in black.

1, 3, 4, 6, 8, 12 annas, 1, 1 2/16 1½, 2, 3, 4, 5, 6 rupees, lilac.

(*To be continued.*)

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EDITORIAL.

The Fiscal Society

THE Report of the Fiscal Philatelic Society which has just been issued shows that the Society is doing good work in the cause of fiscal philately. The great event of the last season was the Fiscal Exhibition, an ambitious undertaking for so small a Society. Necessarily the chief efforts of the Society during last season were devoted towards making that Exhibition the success it it proved, but a fair amount of other work was achieved. We may congratulate the Society on having cleared up the Fiscal Exhibition expenses without the necessity of calling upon the guarantors but at the same time it must not be forgotten that the society owes a debt of gratitude to those generous donors who responded to the special appeal made to cover the actual deficit. It is entirely due to the aid of these gentlemen that this desireable end has been attained. The work of the coming session will not be hampered by the loss of time absorbed in consideration of ways and means in organizing a great Exhibition and all the energies of the Society may be devoted to the important work in hand. We allude to the compilation of a Catalogue of British Revenue Stamps which the Society has resolved to take up in order to meet a pressing need. This should be a very popular undertaking especially as all existing lists of the fiscals of Great Britain are incomplete or inaccurate. But not only are British fiscals numerous, they are also "difficult" and the work of cataloguing them will require all the help that the members of the Society can give and we hope that those members who cannot attend the meetings will send any information, however insignificant it may appear to them, to the Secretary for consideration at the meetings. We are pleased to be able to announce that the Society will have the advantage of all the information we have been able to acquire from the Official archives at Somerset House, so that if the expected aid of collectors is forthcoming the Fiscal Society's Catalogue should be the authoritative Catalogue to which future research should find but little to alter though perhaps a good deal to add. We are glad to see that the list will be printed month by mouth so that the sheets can be bound when the Catalogue is finished. Those who are not members of the Society will be able to purchase the Catalogue at a price to be hereafter fixed. It is no credit to British Philatelists that we should know so little about the Revenue stamps of our own country. The Society's Catalogue will, we have no doubt, largely remove this reproach and possibly will lead a large number of philatelists to devote some time to the collection and study of this class of British stamps.

The Society further proposes to relieve the monotony of hard work by a few displays during the session, a procedure to which, we opine, no one will object, as it tends to the increase and diffusion of fiscal knowledge among the members thereof.

* * * * *

Provisional Postage Stamps?

The *Connoisseur* for August last contained an interesting article by Mr. Melville from which we extract the following sensational paragraph. "Three British "stamps which have never come "upon the market so far as the "present writer is aware are the "three Public Records Stamps "hand-stamped "Postage Stamps". *These "were used during a temporary shortage in Scotland "and were procured at Kirkwall in the Orkneys".* The italics are ours. We chronicled these stamps as long ago as July 1901 (see Vol. II. p. 55) but could offer no explanation as to their *raison d'être*. To suppose that they were provisionally used as postage stamps is, in our opinion, to say the least highly improbable. In the first place a fiscal intended to be employed as a postage stamp would hardly be surcharged "Postage Stamps" in the plural. Secondly, if provisionals, they could not have been overprinted locally as no "Public Records" stamps are likely to have been available in the Orkneys, (i.e. in the official stock of stamps) in fact we should not expect "Public Records" stamps to be available anywhere in Scotland, except perhaps at Edinburgh, and even that is doubtful. Several other objections will readily occur to one. We believe, then, that some other explanation must be found for the existence of these stamps. The overprint "POSTAGE—24 MAR. 68—STAMPS in an oval we believe to be a handstamp used on the wrappers of parcels of postage stamps when distributed from a head office to local offices as an indication of the contents of the parcel. How this handstamp was applied to certain of the "Public Records" stamps is a mystery and we fear likely to remain so. Possibly it was a joke on the part of some postal employé. Until very strong evidence is forthcoming as to the employment of these stamps for any specific purpose we cannot see that they can be regarded other than as curiosities.

GREAT BRITAIN.

Embossed Adhesive Revenue Stamps.

Continued from page 82.

INLAND REVENUE.

188 ? General duty dies embossed in vermilion on paper wmkd. "Orbs" and surcharged "INLAND REVENUE" in thin green sans serif caps. Perf. 12½.

2d.	Die A.	11.	vii.	82
9d.	Die C.		?	
1s.	Die E.		?	
2s. 6d.	Die O.		?	

LAND REGISTRY.

1862. General Duty dies embossed in *pink* on Foreign Bill paper, wmk. double lined "V R" and surcharged "LAND REGISTRY" in green block letters. Black dividing lines.

4d.	Die A.	15.	x.	62			
6d.	Die U.	15.	x.	62			
1s.	Die E.	31.	x.	65	25.	i.	68
1s.	Die F.	18.	iv.	67			
3s.	Die F.	15.	x.	62			

As last, but perf. 12½.

4d.	Die A.	15.	x.	62			
6d.	Die T.	25.	i.	68			
1s.	Die E.	25.	i.	68	25.	iii	70
1s.	Die F.	18.	iv.	67			
2s. 6d.	Die O.	31.	vii.	68			
5s.	Die G.	6.	iv.	69			
10s.	Die I.	6.	iv.	69			
£1,	Die A.	11.	xi.	69			

MARINE POLICY.

1865 General Duty dies struck in *pink* on Foreign Bill paper, wmk. double-line "V.R" and overprinted with Denominating die in blue. Imperf.

9d. Die A. 16. xi. 65

1881. General Duty dies struck in *vermilion* on paper, wmkd. "Orbs." Perf. 12½.

3d. Die E.

11.	ii.	82	11.	iii.	86
19.	v.	82	10.	v.	86
6.	ix.	82	12.	vii.	86
7.	xii.	82	15.	x.	86
3.	iii.	83	15.	xi.	86
10.	ii.	85	22.	i	87
13.	iv.	85	14.	ii.	87
5.	xii.	85	9.	iii.	87
7.	xii.	85	10.	v.	87
8.	xii.	85			

3d. Die I.

4.	iv.	83	5.	vii.	84
16.	vii.	83	17.	x.	84
16.	xi.	83	4.	xii.	84
12.	i.	84	16.	vii	85
8.	iii.	84			

3d. Die L. 10. v. 87

6d. Die DD.

8.	iv.	84	9.	vii	84
9.	iv.	84			

6d. Die Z.

10.	ii.	82	15.	i.	86
19.	v.	82	11.	iii.	86
20.	v.	82	10.	v.	86
7.	xii.	82	11.	v.	86
4.	v.	83	19.	v.	86
17.	vii.	83	12.	vii.	86
17.	xi.	83	15.	x.	86
16.	x.	84	15.	xi.	86
10.	ii.	85	24.	i.	87
10.	x.	85	25.	i.	87
16.	xi.	85	9.	iii.	87
14.	i.	86	10.	v.	87

9d Die C.

21.	i.	82	14.	iv.	85
15.	iv.	82	12.	x.	85
20.	v.	82	8.	i.	86
10.	x.	82	19.	i.	86
11.	x.	82	12.	iii.	86
9.	xii.	82	11.	v.	86
3.	iii.	83	13.	vii.	86
10.	viii.	83	18.	x.	86
24.	viii.	83	7.	i.	87
6.	x.	83	8.	i.	87
10.	iii.	84	26.	i.	87
5.	vii.	84	10.	iii.	87
17.	x.	84	11.	v.	87
12.	i.	85			

1s. Die E.

10.	ii.	82	5.	v.	83
11.	ii.	82	17.	vii.	83
22.	v.	82	17.	xi.	83
11.	x.	82	10.	iii.	84
9.	xii.	82	7.	vii.	84
5.	iii.	83	16.	x.	84
4.	v.	83	12.	x.	85

1s. Die N.

12.	i.	85	12.	v.	86
17.	vii.	85	13.	ix.	86
12.	x.	85	18.	x.	86
19.	i.	86	16.	xi.	86
13.	iii.	86	14.	ii.	87
15.	iii.	86			
11	v.	86			

1s. 3d. Die O.

19.	ii	83	5.	xii.	85
14.	i.	84	15.	i.	86
25.	xi.	84	12.	iii.	86
4.	xii.	84	13.	iii.	86
14.	iv.	85	13.	vii.	86
2.	vi.	85	16	xi.	86
17.	vii.	85	10.	iii.	87
10.	x.	85			

1s. 3d. Die P.

16.	vii.	83	24.	viii.	83

1s. 6d. Die N.

22.	xi.	86	26.	i.	87
8.	i.	87	11.	v.	87

1s. 9d. Die F.

22.	xi.	86	8.	i.	87

GUERNSEY.

Law relating to Stamp Duties.

SANCTIONED BY AN ORDER OF HIS MAJESTY IN COUNCIL DATED THE 11TH DAY OF JULY, 1905.

REGISTERED ON THE RECORDS OF THE ISLAND ON THE 25TH DAY OF JULY, 1905.

(*Continued from page 83.*)

15.—Everyone shall be liable to a fine, at the discretion of the Court, which shall not exceed £10 sterling ;—

(1) Who omits or neglects knowingly and fraudulently to state the facts and circumstances relating to the value of the stamp required for a document ;

(2) Who refuses or neglects to obliterate an adhesive stamp in conformity with the law ;

(3) Who utters, transfers, negotiates, presents for payment or pays any document liable to stamp duty and unstamped, who refuses to give a duly stamped receipt or release, or who divides the amount of a debt to evade the revenue.

16.—No document liable to stamp duty, bearing a later date than the 29th October, 1903, shall be received by H.M's Greffier for registration, nor shall it be admitted as a proof of its contents, if it is not stamped.

17.—Powers of Attorney signed out of this Island are liable to stamp duty, but no term is fixed for the stamping thereof. They must, however, be stamped before being produced before the Court.

18.—All documents passed or signed in favour of His Majesty's Government and of the States are exempted from stamp duties.

19.—Societies, Companies and individuals desiring to exempt themselves from the duty of affixing and obliterating adhesive stamps on cheques, acquittances, releases or other similar documents are bound to deposit these forms and to pay the duties at the Office of the States where the stamps will be impressed.

20.—In the event of a stamped document not being used, the person entitled thereto may obtain reimbursement from the Treasurer of the States of the value of the stamps thereon affixed or impressed, less a deduction of five per centum, upon delivering up the document in question, provided that the demand for reimbursement be made within two years from the date of the said document.

(*To be continued*)

RAILWAY STAMPS.

Germany. A further list from *Der Philatelist* for October :—

Alsace-Lorraine. Reichseisenbahnen in Elsass-Lothringen. Type with winged wheel. Overprint in darker colours. Perf. 14.

5pf., carmine and dark carmine
30pf., green and dark green
40pf., orange and dark orange
50pf., lilac and violet
60pf., light blue and blue
70pf., light brown and dark brown
80pf., orange red and orange
90pf., yellow brown and brown
1 mark, grey and dark grey

Mecklenburg. Centralverwaltung für Sekundärbahnen, Herrmann Bachstein, Berlin. Type with winged wheel in arched label and label at base. Perf. 14. Values and colours as above for the Alsace and Lorraine Railways.

Prussia. Forster Stadteisenbahn. Figure of value in octagon in centre "FORSTER" above and "STADTEISENBAHN" below on curved labels.

5pf., green
10pf., red
20pf., dark blue
25pf., yellow
30pf., black
50pf., brown

Great Britain. *Great Western Railway.* Our publisher sends us some values of the current set for "Prepaid Parcels" which, though foreshadowed, we believe have not yet been definitely chronicled. The stamps are 25 mm., square, with figure of value in circular label, lettered "PREPAID PARCEL," broken below by a straight blank label for control no. "GREAT WESTERN RAILWAY" in small caps at top of stamp. Rouletted on colour.

3d., emerald green
6d., black on blue
9d., black on yellow
1s., black on carmine

Mr. P. Evans in sending us a copy of the 6d., value described above encloses a copy of a new issue which apparently appeared in Sept. or Oct. this year. This stamp is of the same design as those described above, but larger, measuring 35½ x 33 mm. It is perf. 12.

6d., black on blue

Guernsey Electric Railway. Mr. P. Evans sends us a "Parcel Ticket" for this railway. Figure of value in circle in centre, with name of Railway on a scroll surrounding it. "PARCEL" on label above and "TICKET" below central circle. Control no. on blank label at base. Perf. 11.

1d., black on green

TELEGRAPH CHRONICLE.

United States. *Western Union Telegraph Co.* Our publisher has the following varieties. The imperf. stamps may be proofs.

1875 "Frank" green, imperf.
1876 ,, violet (? error of colour), imperf.
1878 "Frank" grey-brown, imperf.
1879 ,, blue, imperf.
1880 ,, lilac-rose, imperf.
1905 ,, red, perf. 14, (signature R. C. Clowry).
1905 "Frank" red, imperf.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. When-ever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. *Le Bulletin Fiscaliste* chronicles the following new issues.

Documents, 1905.

5c., red-brown	8p., red-brown
10c., rose	9p., bistre
20c., ultramarine	10p., blue
25c., brown	15p., blue-green
30c., brown	20p., orange-brown
40c., green	25p., blue-green
50c., olive	30p., claret
60c., carmine	40p., light-brown
70c., claret	50p., deep rose
75c., blue	60p., dark green
80c., slate	70p., yellow-green
90c., orange	80p., greenish-blue
1p., red-brown	90p., light brown
2p., green	100p., lilac
3p., olive	200p., dark grey
4p., olive-bistre	300p., lilac
5p., sepia	400p., ultramarine
6p., red-brown	500p., deep lilac
7p., vermilion	

Bills, 1905.

25c., bistre	75c., violet

The remaining values will be found in our August No.

Patentes, 1905. The series in black as for 1904 with the addition of two higher values viz. 500 pesos and 1000 pesos.

Brazil. *Thesouro Federal.* Our publisher has received the following values in new colours. They are on paper watermarked with some inscription on the sheet, only letters appearing on each stamp. Perf. 11½.

300r., vermilion
1000r., rosy-red
5000r., mauve

Cordoba. (*Argentine Repub*). Our publisher has received a large number of the issues of recent years, most of which have been chronicled. Among them we find the following values of the series for *Impuestos Generales* for 1904, the colours of some of which do not agree with those given in our October number of last year. Collectors will, therefore, please substitute the list given here for the former one, as far as regards the values now mentioned,

1c., vermilion	1p., brown-violet
3c., dark green	2p., grey-lilac
5c., dark blue	3p., orange-brown
6c., olive-green	4p., red-lilac
30c., slate	5p., grey
50c., violet	10p., yellow-green

Great Britain. *Cocoa.* With reference to the Cocoa stamp chronicled by us in January, 1904, Mr. J. G. Cairns writes "On our Mechan-"ical Institute Reading Room table is a book "by Brandon Heads called "The Food of the "Gods—All about Cocoa." From page 88 of "the book I copy the following:—The oppor-"tunities of increasing the Revenue from "the growing favourite were not lost "sight of, and till 1820 its spread was "checked by a duty of 1/6 a pound collected by "the sale of stamped wrappers for each pound, "half-pound or quarter-pound "neither more "or less" just as in the case of Patent medicines "at present."

General Duty. Mr. A. B. Kay has found the 10/-, greenish-blue, Die P, *perf. 14*, presumably an error of perf. The stamp was used in London, so that it cannot be regarded as one of the Irish series.

Ireland-Petty Sessions. Mr. Kay has also found the 6d., rose, perf. 14 *without watermark*, the missing companion to the 6d., green in similar condition which was chronicled in Oct. 1903.

Winchester. Mr. Schwabacher has made the important discovery of a new type of the 1s. stamp. It differs from the known type chiefly by the absence of the small ornaments in the corners of the label bearing the value "ONE SHILLING". The absence of these ornaments will enable any one to separate the types at a glance. Moreover the 1s., Type 1 (with orna-ments) is perf. 11, and the 1s. Type 2 (without ornaments) is perf. 12; the former stamp is not so pale in colour as the latter. Since Mr. Schwabacher has called attention to this fact, Mr. Morley finds that he has the two types of the 6d, value in his collection, the 6d., Type 1 being perf. 10, the 6d., type 2, perf. 12; all the remaining values which Mr. Morley possesses are of Type 1.

Parahyba. (*Brazil*). *Barreiras.* The colours of the 50,000 reis chronicled last May are "dull purple and carmine."

Peru. *Sello, 1883-84.* Our publisher has found the 10c., lilac, 1876-77, surcharged in blue in three lines "BIENIO—S 0C.—1883 Y 1884." As a figure is missing in the surcharge we do not know whether this is a 10c., 20c., or other value provisional.

Philippines. (*Giro. U.S. Occupation Issues*). Our publisher informs us that he has found used copies of the 5c.p. and 20c. p. of the 1899 issue, Type 315 of our Supplement Catalogue, with no serif to figure "1" of "1899." These are referred to on page 45 of Vol. V of our Journal. Moreover he has the 30c.p. of 1899, Type 314, and the 80c.p. of 1900 of the same type.

Rio Grande do Sul. *Brazil.* Our publisher submits a new issue from this state. Thin rect., 12½ x 37 mm., with Head of Liberty above & value below. Perf. 11½.

Imposto 5% addicional. 20 reis., canary yellow
100 ,, , orange

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VI. DECEMBER, 1905. No. 12.

Stanley Gibbon's Catalogue, 17th Edition. A few figures. II.

By Burton F. J. Cooper.

In continuation of the list given in *M.P.J.* for June pp. 45-7, the following figures have been compiled from Part II of Stanley Gibbon's Catalogue (17th edition.)

It may be remarked that whilst the preponderance of stamps which have increased over those which have been reduced in price amounts to 11·07 % (against 11·02% in colonials) there is a considerable falling off in used where the increment is only 5·87% as against 12·04% in Colonials. There is no doubt that many used stamps other than Colonial are exceedingly plentiful and not greatly sought after by the British philatelist who usually much prizes rarity in a stamp. This would also account for the considerably increased demand for Foreign stamps in unused condition which have been much underestimated in the past, particularly on the continent, and only recently have collectors generally taken to heart the frequent references of Messrs. Castle, Ehrenbach and others to the undoubted scarcity of many old Foreign issues in fine unused state. This is as it should be in a year of "entente cordiale" such as 1905 has been. It is rather curious to note, that the stamps of Russia and her provinces would seem to be in much greater demand than those of Japan. This is probably due to the great complexity of the earlier issues and the numerous forgeries which keep the general collector from tackling the latter interesting country. It will be seen that the other chief exceptions to the general increase include Afghanistan, Argentine Republic, Bolivia, Denmark, and especially Roumania all of which show more or less decline both unused and used. Thurn and Taxis shows a marked decrease unused and a smaller increase used, and some of the later issues genuinely used want a good deal of discovering in fine condition.

The countries showing largest proportion of increases in price are as under:—

Class I.	Class II.	Class III.
Colombia & States	Colonies of Holland	E. Roumelia
Portugal	Chili	S. Bulgaria
Russia & Provinces	China	Sardinia
(including Finland)	Wurtemburg	Neapolitan Provinces
	Luxemburg	U.S. Possessions

Country.	UNUSED.				USED.			
	Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per cent.	Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per. cent.
Abyssinia	2	0	2/52	3.84	0	0	0/14	—
Afghanistan	0	2	-2/141	-1.41	0	1	-1/139	-0.72
Argentine Republic ...	25	32	-7/196	-3.57	21	31	-10/198	-5.05
Buenos Ayres ...	0	0	0/22	—	0	4	-4/31	-12.90
Austria	65	19	46/295	15.59	16	41	-25/337	-7.41
Austrian Italy	21	2	19/119	15.96	7	12	-5/145	-3.44
Hungary	24	2	22/125	17.60	12	12	0/126	—
Bosnia	25	8	17/102	16.66	21	18	3/112	2.67
Belgium	0	1	-1/227	-0.44	0	0	0/222	—
Congo State	1	1	0/36	—	0	0	0/33	—
Bolivia	2	7	-5/101	-4.95	1	4	-3/84	-3.57
Brazil	2	0	2/268	0.74	0	3	-3/278	-1.08
Bulgaria	44	5	39/114	34.21	18	16	2/105	-1.90
Eastern Roumelia ...	6	0	6/14	42.85	4	1	3/10	30.00
South Bulgaria ...	8	0	8/20	40.00	2	0	2/13	15.38
Chili	24	2	22/90	24.44	27	4	23/113	20.35
China	30	11	19/129	14.72	37	3	34/108	31.48
Colombia	144	9	135/370	36.48	94	26	68/325	20.92
Antioquia	53	8	45/165	27.27	14	6	8/95	8.42
Bolivar	34	31	3/111	2.70	27	15	12/64	18.75
Boyaca	0	6	-6/22	-27.27	1	3	-2/12	-16.66
Cauca	4	0	4/12	33.33	0	0	0/7	—
Cundinamarca ...	11	0	11/33	33.33	3	0	3/16	18.75
Panama	19	0	19/26	73.07	9	0	9/17	52.94
Santander	6	2	4/26	15.38	2	1	1/25	4.00
Tolima	26	7	19/76	25.00	9	2	7/38	18.42
Corea	2	4	-2/53	-3.77	3	0	3/29	10.34
Costa Rica	25	9	16/152	10.52	4	4	0/83	—
Crete	6	0	6/40	15.00	9	1	8/47	17.02
Denmark	0	2	-2/117	-1.70	5	6	-1/121	-0.89
Danish W. Indies ...	0	0	0/50	—	1	0	1/43	2.32
Iceland	32	10	22/126	17.46	22	9	13/82	15.85
Dominican Repub. ...	27	25	2/175	1.14	9	9	0/113	—
Ecuador	27	4	23/341	6.74	38	9	29/413	7.02
Egypt	11	12	-1/93	-1.07	6	5	1/80	1.25
France	50	9	41/261	15.70	39	7	32/273	11.72
French China	43	24	19/181	10.50	0	3	-3/49	-6.12
Crete	5	0	5/20	25.00	0	0	0/1	—
Egypt	6	0	6/63	9.54	6	1	5/47	10.64
Madagascar	1	2	-1/9	-11.11	2	2	0/9	—
Morocco	10	0	10/29	34.48	4	0	4/18	22.22
Levant	24	2	22/77	28.57	6	3	3/50	6.00
Zanzibar	30	1	29/53	54.71	10	1	9/31	29.03
French Colonies ...	12	15	-3/101	-2.97	10	20	-10/96	-10.41
Annam & Tonquin ...	1	5	-4/9	-44.44	3	2	1/5	20.00
Benin	22	6	6/48	33.33	2	0	2/10	20.00
Cochin China	1	0	1/4	25.00	0	1	-1/3	-33.33
Diego Suarez	13	13	0/52	—	4	15	-11/48	-22.91
Djibouti	6	5	1/37	2.70	2	5	-3/25	-12.00
French Congo ...	10	4	6/53	11.32	10	1	9/29	31.03
„ Guiana ...	12	5	7/49	14.28	0	3	-3/20	-15.00
„ Somali Coast ...	1	5	-4/39	-10.25	—	—	—	—

Country.	UNUSED. Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per cent.	USED. Inc.	Dec.	Ratio of difference of Inc. and Dec to no. priced.	Per cent.
French Soudan ...	6	0	6/17	35.29	0	0	0/2	—
„ Gaboon ...	1	0	1/8	12.50	0	1	-1/9	-11.11
Guadeloupe	21	20	1/171	0.58	3	0	3/49	6.12
Indo-Chine	1	0	1/28	3.57	0	0	0/19	—
Madagascar	5	3	2/12	16.66	6	4	2/13	15.38
Madagascar & Deps. ...	14	6	8/60	13.33	0	6	-6/21	-28.57
Martinique	3	11	-8/62	-12-90	0	2	-2/23	-8.69
Mayotte	0	1	-1/18	-5.55	0	0	0/1	—
New Caledonia ...	7	16	-9/112	-8.03	3	2	1/39	2.56
Nossi Bé	14	0	14/51	27.45	12	1	11/35	31.43
Obock	29	5	24/81	29.63	0	0	0/14	—
Reunion	16	7	9/79	11.39	4	7	-3/42	-7.14
St. Marie de Madag. ...	9	0	9/13	69.23	0	0	0/2	—
St. Pierre & Miquelon ...	13	5	8/91	8.76	8	2	6/38	15.79
Senegal	7	4	3/41	7.31	7	2	5/19	26.31
Tahiti	9	6	3/40	7.50	7	3	4/22	18.18
Tunis	14	2	12/70	17.14	6	1	5/39	12.82
Baden	12	0	12/44	27.5	12	0	12/45	26.66
Bavaria	17	4	13/136	9.55	15	5	10/138	7.24
Bergedorf	1	0	1/8	12.50	2	0	2/3	66.66
Brunswick	0	0	0/24	—	7	0	7/28	25.00
Hamburg	0	0	0/58	—	1	0	1/38	2.68
Hanover	6	1	5/45	11.11	5	0	5/45	11.11
Lubeck	9	0	9/30	30.00	2	0	2/19	10.52
Mecklenburg Schwerin ...	6	1	5/13	38.46	3	0	3/11	27.27
„ Strelitz ...	7	0	7/10	70.00	0	0	0/5	—
Oldenburg	1	1	0/36	—	4	1	3/43	6.97
Prussia	11	5	6/38	15.78	24	1	23/44	52.27
Saxony	12	9	3/41	7.31	11	0	11/39	28.20
Schleswig-Holstein ...	16	1	15/32	4.68	9	4	5/31	16.13
Thurn & Taxis ...	3	25	-22/67	-32.83	18	12	6/71	8.45
Wurtemburg	21	8	13/111	11.71	45	3	42/145	28.96
North Germ. Confed. ...	2	0	2/50	4.00	4	0	4/51	7.84
Alsace Lorraine ...	2	2	0/20	—	1	0	1/20	5.00
German Empire ...	17	6	11/116	9.55	15	4	11/128	8.59
„ China ...	6	0	6/26	23.07	3	1	2/27	7.40
Turkish Empire ...	7	0	7/32	21.87	4	9	-5/24	-20.83
Germ. East Africa ...	16	0	16/24	66.66	9	1	8/20	40.00
„ New Guinea ...	4	0	4/20	20.00	2	0	2/20	10.00
„ S. W. Africa ...	2	1	1/25	4.00	2	0	2/23	8.69
„ Kiautschou ...	0	3	-3/20	-15.00	1	2	-1/19	-5.26
Marshall Is.	2	0	2/25	8.00	0	0	0/10	—
Samoa	4	0	4/19	21.05	2	0	2/12	16.66
Togo	0	0	0/20	—	3	0	3/7	42.85
Greece	24	15	9/344	2.61	19	10	9/277	3.03
Guatemala	11	0	11/280	3.92	7	0	7/106	6.60
Hawaii Is.	8	0	8/103	7.76	7	0	7/67	10.44
Hayti	11	0	11/90	12.22	6	5	1/71	1.40
Holland	26	11	15/236	6.35	28	20	8/261	3.06
Curacao	49	11	38/88	43.18	26	3	23/60	38.33
Dutch Indies	42	9	33/153	21.56	25	18	7/145	4.82
Surinam	79	2	68/116	58.62	64	0	64/103	62.13

(To be continued.)

The Fiscal Stamps of the Indian Native States.

By Walter Morley and Oswald Marsh.

(*Continued from page 88.*)

BERAR (or THE BERARS)—*continued.*

1887. Revenue. Native Printed (30 types) type 1.

1a., pale blue
1a., blue
1a., dark blue
1a., ultramarine

Type 1.

Type 2.

1887. Court Fees. Native printed (15 types) Type 2.

1a., red
2as., brown
3as., black
4as., violet
4as., purple
5as., blue
6as., orange
8as., green
10as., violet
12as., vermilion
12as., orange
1 rupee, blue
1½ rupees, brown
3 ,, yellow
6 ,, violet

The 1½ rupees, exists without bar to ½.

LIMREE.

Type 1.

A native state of India. We have not been able to obtain any information concerning this state.

The stamps known to us are as follows.—

Receipt & Bill.

1882. Wove paper. Type 1.

1 anna, blue, perf 11.
1 ,, ,, ,, 11 x 12.

1890. Same type, but colour changed. Imperf.

1 anna, violet
1 ,, bright violet

This last variety is known double printed.

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EDITORIAL.

WITH this number we close another volume and whilst thanking all workers in the cause of Fiscal Philately and especially those who have from time to time contributed to our colnmns for their support we wish them the Compliments of the Season!

* * * * *

Fiscal Postals.

A suggestion was laid before the Fiscal Philatelic Society at one of its recent meetings that either the Society as a body or some of its members in combination should endeavour to represent the fiscal branch of philately at the coming Exhibition—where fiscals as such are barred by reason of limitations of space—by exhibiting a collection of "Fiscal postals", i e. fiscal stamps which have been duly authorized for postal use. The idea was an excellent one but the discussion on the subject clearly brought out that firstly, it is at present very uncertain what fiscals have really been authorized and secondly, in consequence of this, that the existing postage Catalogues which include such presumably authorised fiscals are both incomplete and erroneous. What fiscals in the countries which have used such for postage have been *authorized* for postal use? Fiscals may be postmarked as a favour or may even have got through the post by inadvertence but such have no claim to be represented in a postage collection. Here then is an opportunity for a hard-working philatelist to perform a piece of useful work. Is there a fiscal philatelist who will devote the necessary time and energy to searching Government gazettes and such like with a view of compiling an accurate catalogue of fiscal postals. Although the result would be mainly to the advantage of the postage collector yet it seems that a fiscal philatelist would be more likely, owing to his practical acquaintance with the fiscals themselves, to produce a satisfactory result, but perhaps one who collects both postals and fiscals might be found to tackle this difficult question. It would mean a lot of hard and somewhat tedious work but an earnest philatelist would not grudge this. A successful result would bring him the satisfaction resulting from a piece of useful work well done.

* * * * *

Postage Paid Handstamps.

The *Stamp Collector* for October last contains an article on a subject which has been very greatly neglected but which we are of opinion certainly merits some attention from collectors. The article in question is "*The British "Paid" Stamps, By W. Kühn*" and contains a first attempt to outline what is known about the handstamps on postage matter which has been paid for in bulk by cash. Handstamps denoting postage paid, usually without value expressed, have been in use for years but it has become the practice in recent years to insert the *value* in these handstamps and therefore we quite agree with the author that they differ in no way from postage stamps except that they are non-adhesive. We think it would be ungracious to criticize a first attempt at a little known subject and we only venture the following remarks as a contribution to a further study of these stamps. Mr. Kühn states that "the present system seems to have been inaugurated in 1880. The oldest stamp in my collection is dated 20th March, 1880." The date must be put back at least a couple of years as we have a 1½d, London, Die R. dated 30th March 1878 and a 1d, Edinburgh, Die X, dated 17th April 1878. Further Mr. Kühn does not mention any value above 3d. We have the following:—3½d, Bedford Street, W. C., Dies H. & J; 4d., Charing Cross, W.C., Die B; 4½d. Bedford Street, W.C., Dies H & K. and 4½d, London, Die JM. Mr. Kühn has made an excellent start in the study of these handstamps and we hope he will continue his researches and receive sufficient encouragement to produce that first requisite to an extended study, a Catalogue of what varieties are known.

* * * * *

The Philbrick Collection.

Judge Philbrick has sold his collection of British Revenue stamps to a firm of dealers in Paris. This collection made many years ago must have contained many gems which are unknown to present day collectors like the Northampton Municipals which we chronicle this month. We regret that the Fiscal Philatelic Society has not had the opportunity of inspecting it for the benefit of the Catalogue which they are now publishing but perhaps some of the good things, like the Northampton Municipals above, will find their way back to this country so that the Catalogue in question will not suffer.

GREAT BRITAIN.

Embossed Adhesive Revenue Stamps.

Continued from page 90.

MARINE POLICY.

1881. General Duty dies struck in *vermilion* on paper wmkd. "orbs." Perf. 12½. Continued.

2s., Die K.

11.	ii.	82	7.	vii.	84
11.	x.	82	12.	i.	85
8.	xii.	82	18.	vii.	85
9.	xii.	82	7.	xii.	85
5.	v.	83	15.	iii.	86
7.	v.	83	19.	x.	86
8.	x.	83	26.	i.	87
10.	iii.	84	27.	i.	87
11.	iii.	84	12.	v.	87

2s. 6d., Die O.

15.	iv.	82	19.	ii.	83
22.	v.	82	17.	v.	83
			14.	i.	84

2s. 6d., Die Q.

8.	vii.	84	19.	x.	86
14.	iv.	85	8.	i.	87
7.	xii.	85	27.	i.	87
18.	i.	86	12.	x.	87
10.	vii.	86	10.	vii.	87
13.	ix.	86			

3s., Die F.

13.	ii.	82	11.	iii.	84
18.	iii.	82	8.	vii.	84
6.	ix.	82	12.	x.	85
12.	x.	82	18.	i.	86
8.	xii.	82	19.	x.	86
7.	iii.	83			

3s. 9d. Die E.

16.	iii.	83	12.	v.	86
8.	x.	83	9.	vii.	86
9.	iv.	84	8.	i.	87
17.	x.	84	27.	i.	87

4s. Die E.

9.	x.	83	16.	i.	86
11.	i.	84	20.	x.	86
8.	vii.	84	15.	ii.	87
18.	vii.	85			

5s. Die G.

17.	iv.	82	7.	v.	83
22.	v.	82	9.	x.	83

5s., Die I.

17.	xi.	83	15	iii.	86
21.	iv.	84	16.	iii.	86
9.	vii.	84	26.	viii.	86
18.	vii.	85	20.	x.	86
13.	x.	85	28.	i.	87

6s., Die F.

11.	vi.	83	25.	xi.	84
16.	vii.	83	20.	vii.	85
9.	x.	83	15.	i.	86
9.	vii.	84	9.	vii.	86
8.	xi.	84			

(*To be continued*)

GUERNSEY.

Law relating to Stamp Duties.

SANCTIONED BY AN ORDER OF HIS MAJESTY IN COUNCIL DATED THE 11TH DAY OF JULY, 1905.

REGISTERED ON THE RECORDS OF THE ISLAND ON THE 25TH DAY OF JULY, 1905.

(*Continued from page 83.*)

21.—The person who signs or utters any document liable to stamp duty or in whose favour the said document is presented or delivered, shall be the person who shall provide and pay for the stamp.

22.—The Royal Court is authorized to pass such Ordinances as it may deem necessary to put the present Law into force.

23.—The fines shall be applicable one half to His Majesty and one half to the States.

24.—As from one month after the registration of the present law, the Law relating to Stamp Duties, sanctioned by an Order of His Majesty in Council on the 10th August, 1903, and registered on the Records of this Island on the 29th August, 1903, is and remains repealed.

SCHEDULE.

1.—On every contract for the purchase of realty or of a share of real property, per quarter of wheat 'rente' redeemed.....£0 2 6

2.—On every additional copy, on every certified copy of a contract, and on every extract from the book of Contracts.....£0 2 6

3.—On every contract for the purchase, creation or redemption of a 'rente' and on every contract of mortgage, per quarter of wheat 'rente' payable at 14 livres tournois (£1 stg.) per quarter or per 14 livres tournois of 'rente' £0 2 6

On every contract for the purchase, creation or redemption of a 'rente' and on every contract of mortgage, per quarter of wheat 'rente' according to the yearly assessment.....£0 1 8

4.—On every marriage contract and deed of gift.....£0 5 0

5.—On every additional copy of a marriage contract.....£0 2 6

6.—On every contract for the assignment of a 'rente' and on every contract for the exchange of realty; on the difference in value per quarter of wheat 'rente' or per 14 livres tournois of 'rente'.....£0 2 6

7.—On every contract for the purchase of realty, the purchase by a co-proprietor of an additional share of realty, and on every contract for the exchange of realty and for the assignment of a 'rente', where there is no cash payment.....£0 2 6

8.—On every contract for the purchase by a co-proprietor of an additional share of realty, per quarter of wheat 'rente' redeemed £0 2 6

9.—On every copy of a deed of division of realty (partage).....£0 2 6

10.—On every deed of division in which there is an amount due by one beneficiary to another which is redeemed or in which pecuniary consideration is given, per quarter of wheat 'rente' £0 2 6

Well understood that all the stamp duties on a deed of division in which there is an amount so redeemed or in which pecuniary consideration is given, shall be paid and impressed on the copy of the deed which is registered.

11.—On every act of Court (such as "retrait," "saisi propriétairement") transferring realty, at the time of its registration on the book of Contracts.....£0 2 6

12.—On every Will of Realty, at the time of its registration.....£0 2 6

(To be continued)

INTERNATIONAL PHILATELIC EXHIBITION, 1906.

FOURTH OFFICIAL NOTICE.

At the invitation of the Executive Committee the following gentlemen have consented to act as Judges at the following Exhibition. Messrs. Bacon, Beckton, Castle, Major Evans, Lieutenant Napier R.N., Dr. Diena, Dr. Kloss, Baron A. de Renterskiold.

The Committee expect shortly to be able to announce the names of two other judges representing France and the United States of America.

Various questions having been raised as to the exact meaning of certain rules and regulations contained in the prospectus, the Committee have directed their attention to the matter and beg to offer the following observations for the guidance of intending exhibitors.

1.—Those who have intimated a desire to enter the same exhibit in more than one Class are referred to the note at the foot of the last page of the Prospectus. It is there clearly stated that no exhibit may be entered for more than one Class or Section; and it may be added that this rule applies to all Classes, the Championship included.

2.—The cards which the Committee are prepared to suply to applicants will be charged for at the rate of 1/-per dozen, postage extra.

3.—The General Collections referred to in Class 7 must be contained in albums that provide printed descriptions for each stamp, the method whereby the pages are bound together being immaterial. Supplements issued in connection with printed albums if shown with the albums, must appear in Class 7, even although printed spaces for each stamp may not be provided in such supplements.

4.—General collections referred to in Class 8 must be contained in blank albums that have not been published with descriptions for stamps: it is immaterial, however, whether the albums have a heading on each page with the name of a county or not.

5.—The Committee have decided that the word "Country" is to include the word "Colony" Exhibits, therefore, in Classes 7 and 8 must consist of not less than 25 countries and (or) colonies.

6.—A question has arisen as to the meaning of the words "without limit as to number" contained in Section 1 of Classes 7 and 8. The Committee rule these words to mean "without limitation provided the number exceed 10,000"; therefore exhibits exceeding 10,000 must be entered in Section 1 and and exhibits of less than 5,000 stamps must be included in Section 3.

7.—To prevent misapprehension, attention is specially called to the note in the Prospectus which provides, that Special Collections in classes 1 to 6 must be shown in separate exhibits. Thus, an Exhibitor showing more than one of the countries named in any particular Section, must enter as many exhibits as as he shows countries, except in the case of countries specifically named as being grouped together. For example; in Class 2, Section 2, where Italy and States and Germany and States, and in Class 4, Section 3, where Nova Scotia and New Brunswick are bracketed together, aud in Class 5, Section 1; where Oil Rivers, Niger Coast, Northern and Southern Nigeria are placed together, &c., &c. Exhibits for the Championship Class must conform to grouping as set out in the various Sections of Classes 1 to 6. Collectors are requested to enter specialized countries in classes 1 to 6, and not to group them together for entry in Class 8.

The Executive Committee have much pleasure in notifying that the Philatelic Society of Sweden (Sveriges Filatelist-Förening) are giving their cordial support to the Exhibition and that Consul Sixten Keyser and Mr. Hilmer Djurling, the President and Secretary of that Society, have joined the General Committee.

The Excutive Committee propose to invite other philatelists to join the General Committee and the names of those who accept their invitation will be published at a later date.

By Order of the Committee

(Signed) H. R. OLDFIELD, *Hon Sec.*
L. L. R. HAUSBURG, *Asst. Hon. Sec.*
17th Nov. 1905.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Arecibo. (*Municip. Porto Rico.*) *Matriculas de Ganado.* M. A. Ballière submits some type set stamps for this district, with name above in italic caps, date below, "Arbitrio" on left,

"Municipal" on right and inscription in five lines in centre, "Matriculas—de—Ganado—Vale 5 cts.—No" in centre. From *Le Bulletin Fiscaliste* we gather several additional issues of same design. The complete list appears to be as follows:—

1889-90. 5c., black on rose
1890-91. 5c., ,, ,,
1891-92. 5c., ,, ,,
1892-93. 5c., ,, ,,
1893-94. 5c., ,, ,,
1894-95. 5c., ,, ,,
1895-96. 5c., ,, ,,
1896-97. 5c., ,, ,,
1897-98. 5c., ,, ,,

Baroda. *Court Fees.* Mr. C. S. Crofton sends us a stamp of the well known design, illustrated in our number for Dec., 1904, but with the inscription at the top different, consisting of only 3 characters. This word is said to be "SHIKKAI," the same word as the Hyderabad "SICCA" meaning a special currency. It seems that the three colours in which this type of stamp is known denote changes in the currency value of the rupee.

Date? 8as., brown.

British East Africa. *Inland Revenue.* Mr. Morley has found a copy of the MS. Provisional postage stamp of 1891, 1a., on 4as., brown, with initials "A.B." surcharged "INLAND REVENUE" in black.

Buda-Pest. *Le Bulletin Fiscaliste* illustrates two values of a handsome set of Municipals for this city. They are similar in style to the current Austrian fiscals.

1kr., ultramarine and black
1.50kr., carmine ,,
2kr., violet ,,
4kr., brown and violet
10kr., brown and black
18kr., red-brown and black
20kr., greenish-grey and black
24kr., chocolate and black
40kr., emerald green and black

Cape of Good Hope. Mr. Morley has shown us some interesting *proofs* of the first issue which deserve to be put on record. The 1d. is without the frame line, the 6d. is the type with value in small caps.

1d., carmine
6d., carmine
£5, yellow

Cuba and Porto Rico. *Derecho Judicial, 1878.* Mr. Morley has the 3p.12c., of this issue in *blue* instead of the usual *grey* shade. The stamp will be No. 176a of the Spanish Catalogue.

Cuba. *Giro.* Mr. Preston Pearce sends us a provisional of the 1883 issue, with surcharge in black (Type 273a. of the Spanish Catalogue, with letters "C.P." close) having a small "5" in the value "50." The stamp will be No. 848a in the Spanish Catalogue.

Gibraltar. *Stamp Duty.* Mr. Schwabacher has shown us a copy of the rare 20 pesetas, lilac and carmine of the first issue, with date of cancellation 18/12/85. The date of the issue is given in the Catalogues as 1891 so that it seems this must be set back some years.

Great Britain. *House of Lords.* Mr. Schwabacher submits two high values on *Queen's head* unappropriated dies. Wmk. "orbs." Perf. 14.

£3, lilac and red
£10, ,, ,,

Northampton. Mr. Schwabacher has shown us two remarkable sets, consisting of the 1d., 6d., 1s., 2/6, 5s., 10s., and £1 values, one in *green and red* and the other in *red-brown and violet*, of vertical pairs of each value, the lower stamp in each case being surcharged **"GAOL"** in large block caps. We understand these stamps come from the Philbrick collection.

Orange Free State. Mr. A. B. Kay has shown us another unchronicled variety of the early embossed issues of this State, viz, a 6d., yellow in the same type as the 3d., magenta discovered a few months back and shown in Mr. Morley's collection at the Fiscal Exhibition.

Parahyba. (*Brazil*). *Barreiras.* Our publisher has received several of the values chronicled in May last *perf 11½*.

100 reis, dark green and carmine
200 ,, yellow-green ,,
1000 ,, purple-black ,,
2000 ,, violet ,,
50000 ,, dull purple ,,

Pernambuco. (*Brazil*). Our publisher submits another value of the 1897 issue, Type 334 of our Supplement Catalogue

500 reis, orange.

Sergipe (*Brazil*). Our publisher submits the 100 reis, orange of 1892 surcharged in black **"5-000 REIS,"** vertically, reading upwards.

5,000 r. on 100 r., orange

Further, two values of a new series for 1905, with bee-hive in circular band in upper left corner and inscriptions on a scroll below. Figures of value surcharged in carmine. Perf. 11½.

100 reis, pink and carmine
1$000, reis, ochre ,,

Villa Morteros. (*Municip. Cordoba, Argent. Repub.*) *Rentas Municipales.* Our publisher submits some values of an issue for this Municipality. The stamps are large rect. containing an oval band, with inscriptions, with mortars and flags on a tower within. Value on plain label at base. Perf. 11½.

0,10, pesos, green
0,25, ,, brown
0,50, ,, ,,
1 peso, ,,

and also a provisional, the 0,10 pesos, surcharged with large figures "50" in violet over the "0,10."

0,50 on 0,10 pesos, green

United States. *Medicine.* The announcement of the discovery of the 1c. "B.A. FAHNESTOCK" on *watermarked paper* by *Meheel's Weekly* which we copied in this chronicle for September turns out to be incorrect. The stamp in question is the 1c. of J. E. Schwartz Co., the successors of Fahnestock, which is already known.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. December 1905.

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NOTE. Page numerals in heavy type denote postal matter, telegraph items are indicated by italic figures and ordinary type is used for reference to fiscal and to other matters that are sufficiently indicated by their titles.

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THE FISCAL PHILATELIC SOCIETY.

Exhibition of British Colonial Revenue Stamps,

AT EXETER HALL, STRAND, LONDON, W.C.,
7th and 8th APRIL, 1905. . .

ADMIT BEARER
AND
FRIENDS.

OPEN FRIDAY, APRIL 7th—
3.30 p.m. to 9.30 p.m.

OPEN SATURDAY, APRIL 8th—
11 a.m. to 9.30 p.m.

BRITISH
12 AP 1913
MUSEUM

CATALOGUE OF THE REVENUE STAMPS

OF THE

UNITED STATES, MEXICO, AND THE STATES OF CENTRAL AMERICA.

UNITED STATES.

I. STAMPS FOR DOCUMENTS.

A. Fiscal issues from 1862-1898.

AGREEMENT.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Perf. 12.		
(a) Thin wove paper.		
A 1. 5c., red	—	0 1
A 2. 5c., dull rose	—	0 1
(b) Medium wove paper.		
A 3. 5c., red	—	0 1
A 4. 5c., dull rose	—	0 1
(c) Thick wove paper.		
A 5. 5c., red		
(d) Experimental silk paper.		
A 6. 5c., red	—	0 4
A 7. 5c., dull rose	—	0 4

BANK CHECK.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left.		
(a) Wove paper. Imperf.		
B 1. 2c., pale blue	—	0 2
B 2. 2c., blue	—	0 2
Var.: Double print.		
B 3. 2c., pale blue		
(b) Wove paper. Imperf. horizontally, perf. 12 at sides.		
B 4. 2c., pale blue	—	0 6
B 5. 2c., blue		
Var: Double print		
B 6. 2c., pale blue		
(c) Wove paper. Perf. 12 horizontally, imperf. vertically.		
B 7. 2c., pale blue		
(d) Thin wove paper. Perf. 12.		
B 8. 2c., pale blue	0 9	0 1
B 9. 2c., blue	0 9	0 1
Var.: Double print		
B 10. 2c., pale blue	—	25 0
B 11. 2c,, blue		
1864. Type as last. Perf. 12.		
(a) Thin wove paper.		
B 12. 2c., orange	0 9	0 1
Var.: Double print.		
B 13. 2c., orange		
(b) Medium wove paper.		
B 14. 2c., orange	—	0 1
(c) On thin *green* paper.		
B 15. 2c., orange on green		

BILL OF LADING.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Thin wove paper.		
(a) Imperf.		
Bl 1. 10c., blue	—	1 6
(b) Perf. 12.		
Bl 2. 10c., blue	1 0	0 1

BOND.

Type 1.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Thin wove paper. Type 1.		
(a) Imperf.		
Bo 1. 25c., red	—	10 0
(b) Imperf horizontally, perf. 12 vertically.		
Bo 2. 25c., red		
Bo 3. 25c., dull pink		

	UN. s.	UN. d.	USED. s.	USED. d.
(c) Perf. 12				
Bo. 4. 25., dull pink	2	6	0	6

CERTIFICATE.

1862. Head of Washington to left. Types 1, &c.

	UN. s.	UN. d.	USED. s.	USED. d.
(a) Imperf.				
C 1. 2c., blue	2	0	0	9
C 2. 5c., pale red	—		0	9
C 3. 10c., blue				
C 4. 25c., pale red	—		0	9
(b) Imperf. horizontally, perf. 12 vertically.				
C 5. 5c., pale red	2	6	0	6
C 6. 10c., blue				
C 7. 25c., pale red	—		0	6
(c) Thin wove paper. Perf. 12.				
C 8. 2c., blue	—		1	6
C 9. 5c., red	0	9	0	1
C 10. 5c., dull rose	0	9	0	1
C 11. 10c., blue	1	0	0	1
C 12. 25c., red	1	6	0	1
Var.: Double print.				
C 13. 2c., blue				
(d) Medium wove paper. Perf. 12.				
C 14. 5c., red	0	9	0	1
C 15. 5c., dull rose	0	9	0	1
C 16. 10c., blue	1	0	0	1
C 17. 25c., red	1	6	0	1
(e) Thick wove paper. Perf. 12.				
C 18. 5c., red				
C 19. 10c., blue				
(f) Experimental silk paper.				
C 20. 5c., red	—		0	4
C 21. 10c., blue				
C 22. 25c., red	—		0	4
1864. Type as last. Thin wove paper. Perf. 12.				
C 23. 2c., orange	—		2	0
Var.: Double print.				
C 24. 2c., orange				

CHARTER PARTY.

1862. Head of Washington to left.

	UN. s.	UN. d.	USED. s.	USED. d.
(a) Imperf.				
Ch 1. $3, dark green ...	—		0	4
Ch 2. $5, dark red				
Ch 3. $10, dark green ...				
(b) Thin wove paper. Perf. 12.				
Ch 4. $3, yellow-green ...	—		0	3
Ch 5. $3, dark green ...	—		0	3
Ch 6. $5, dark red	—		1	0
Ch 7. $5, orange-vermilion	30	0	0	8
Ch 8. $10, dark green ...	55	0	3	0
Ch 9. $10, blue-green ...	—		3	0
(c) Medium wove paper. Perf. 12.				
Ch 10. $3, yellow-green ...	—		0	3
Ch 11. $3, dark green ...	17	6	0	3
(d) Thick wove paper. Perf. 12.				
Ch 12. $3, yellow-green ...	—		0	6
Ch 13. $3, dark green ...	—		0	6
(e) Experimental silk paper. Perf. 12.				
Ch 14. $3, yellow green ...				
Ch 15. $5, orange-vermilion				

CONTRACT.

1862. Head of Washington to left.

	UN. s.	UN. d.	USED. s.	USED. d.
(a) Thin wove paper. Imperf. horizontally, perf. 12 vertically.				
Co 1. 10c., blue				
(b) Thin wove paper. Perf 12.				
Co 2. 10c., blue	1	0	0	1
Co 3. 10c., ultramarine ...	—		0	2
(c) Medium wove paper. Perf. 12.				
Co 4. 10c. ultramarine ...	—		0	2
(d) Experimental silk paper. Perf. 12.				
Co 5. 10c., blue	—		0	3

CONVEYANCE.

1862. Head of Washington to left.

	UN. s.	UN. d.	USED. s.	USED. d.
(a) Imperf.				
Cv 1. 50c., blue	—		5	0
Cv 2. $1, pale red	—		1	0
Cv 3. $2, dull red				
Cv 4. $5, dark red	—		4	6
Cv 5. $10, dark green ...	—		12	0
Cv 6. $20, orange-vermilion	—		6	0
(b) Imperf. horizontally, perf. 12 vertically.				
Cv 7. 50c., blue	—		0	9
Cv 8. $2, dull red				
(c) Thin wove paper. Perf. 12.				
Cv 9. 50c., blue	3	0	0	1
Cv 10. 50c., ultramarine ...	5	0	0	3
Cv 11. $1, dull red	—		1	6
Cv 12. $1, scarlet	6	0	0	6
Cv 13 $2, dull red	—		0	3
Cv 14. $2, orange-red ...	12	0	0	2
Cv 15. $5, dull red	—		0	9
Cv 16. $5, orange-red ...	—		0	6
Cv 17 $10, dark green ...	—		7	6
Cv 18. $10, blue-green ...				
Cv 19. $20, orange-vermilion	—		6	0
Cv 20. $20, scarlet-vermilion	—		4	6
(d) Medium wove paper. Perf. 12.				
Cv 21. 50c., blue	—		0	1

	UN. s. d.	USED. s. d.
Cv 22. 50c., ultramarine ...	—	0 3
Cv 23. $1, scarlet	—	0 6
Cv 24. $2, dull red	—	0 3
Cv 25. $5, orange-red ...	—	0 6
(e) Thick wove paper. Perf. 12.		
Cv 26. 50c., ultramarine ...	—	1 0
Cv 27. $5, orange-red ...		
(f) Experimental silk paper. Perf. 12.		
Cv 28. 50c., dark blue ...		
Cv 29. 50c., ultramarine ...		
Cv 30. $1, scarlet		
Cv 31. $2, orange-red ...	—	0 9
Cv 32. $5, orange-red ...		
Cv 33. $20, orange-vermilion		

ENTRY OF GOODS.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Types 1, &c.		
(a) Imperf.		
E 1. 25c., red	—	1 0
E 2. 50c., dull blue ...		
E 3. $1, pale red	—	2 6
(b) Imperf. horizontally, perf. 12 vertically.		
E 4. 25c., red	—	2 6
E 5. 50c., blue	—	6 0
(c) Thin wove paper. Perf. 12.		
E 6. 25c., red	2 0	0 3
E 7. 25c., dull pink	—	0 3
E 8. 50c., blue	3 0	0 1
E 9. $1, dull red	—	0 6
E 10. $1, orange-red ...	6 0	0 2
(d) Medium wove paper. Perf. 12.		
E 11. 25c., red	—	0 3
E 12. 50c., blue	—	0 1
(e) Thick wove paper. Perf. 12.		
E 13. 25c., red	—	0 6
E 14. 25c., dull pink	—	0 6
E 15. 50c., blue	—	0 2
(f) Experimental silk paper. Perf. 12.		
E 16. 25c., red		
E 17. 50c., blue		
E 18. $1, orange-red ...		

EXPRESS.

Type 2.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Types 2, &c.		
(a) Imperf.		
Ex 1. 1c., red	4 0	2 6
Ex 2. 1c., dull rose ...		
Ex 3. 2c., blue	—	1 0
Ex 4. 5c., dull rose ...	—	1 0
(b) Imperf. horizontally, perf. 12 vertically.		
Ex 5. 1c , red		
Ex 6. 1c., dull rose ...		
Ex 7. 2c., blue		
Ex 8. 5c., dull rose ...		
(c) Perf. 12 horizontally, imperf. vertically.		
Ex 9. 1c., dull ros ...		
Ex 10. 2c., blue		
(d) Thin wove paper. Perf. 12.		
Ex 11. 1c., red	1 0	0 1
Ex 12. 1c., dull rose ...	—	0 1
Ex 13. 2c , blue	1 0	0 2
Ex 14. 5c., dull rose ...	1 6	0 2
Ex 15. 5c., red	—	0 2
1864. Type as last. Thin wove paper. Perf. 12.		
Ex 16. 2c., orange	—	0 3

FOREIGN EXCHANGE.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Types 1, &c.		
(a) Imperf.		
F 1. 20c., dull rose ...	7 6	3 0
F 2. 30c., grey-lilac ...	—	4 0
F 3. 50c., blue	—	3 0
F 4. 70c., green	—	10 0
F 5. $1, pale red	—	1 6
F 6. $1.30, orange		
F 7. $1.60, blue-green ...	—	30 0
F 8. $1.90, pale mauve ...		
b) Imperf. horizontally, perf. 12 vertically.		
F 9. 3c., dark green ...		
F 10. 50c., blue	—	1 6
F 11. 70c , green	—	1 6
(c) Thin wove paper. Perf. 12.		
F 12. 3c., green	—	0 1
F 13. 3c., yellow-green ...	1 0	0 1
F 14. 3c., blue-green ...	—	0 1
F 15. 5c., red	1 6	0 2
F 16. 5c., dull rose	—	0 2
F 17. 10c., blue	—	0 9
F 18. 10c., ultramarine ...	7 6	2 6
F 19. 15c., brown	—	1 6
F 20. 20c., dull rose	—	2 6
F 21. 30c., grey-lilac	—	3 0
F 22. 30c., slate-violet ...	—	4 0
F 23. 30c., greenish grey ...	—	4 0
F 24. 30c , brownish claret ...	—	6 0
F 25. 50c., blue	—	0 9
F 26. 70c , yellow-green ...	4 0	0 1
F 27. 70c., green	—	0 2

	UN. s. d.	USED. s. d.
F 28. 70c., blue-green ...	—	0 2
F 29. $1, pale red	6 0	0 1
F 30. $1, red	—	0 1
F 31. $1.30, orange	10 0	2 0
F 32. $1.60, yellow-green ...	—	6 0
F 33. $1.60, blue-green ...	—	6 0
F 34. $1.90, mauve	20 0	2 6
F 35. $1.90, brown-violet ...	—	2 0
(d) Medium wove paper. Perf. 12.		
F 36. 3c., green	—	0 1
F 37. 3c., yellow-green ...	—	0 1
F 38. 5c., red	—	0 2
F 39. 5c., dull rose	—	0 2
F 40. 10c., ultramarine ...	—	2 6
F 41. 30c., slate-violet ...	—	4 0
F 42. 70c., yellow-green ...	—	0 1
F 43. 70c., green	—	0 2
F 44. $1.30, orange	—	2 0
F 45. $1.60, blue-green ...	—	6 0
(e) Thick wove paper. Perf. 12.		
F 46. 3c, dark green ...	—	0 2
(f) Experimental silk paper Perf. 12.		
F 47. 3c, green		
F 48. 70c, yellow-green ...	—	0 9

INLAND EXCHANGE.

1862. Head of Washington to left. Types 1, &c.

	UN. s. d.	USED. s. d.
(a) Imperf.		
Ie 1. 5c, red	—	0 6
Ie 2. 10c., blue		
Ie 3. 15c, brown	—	3 6
Ie 4. 20c., dull rose	—	0 9
Ie 5. 30c., bluish grey ...	—	2 0
Ie 6. 30c., slate-violet ...	—	2 0
Ie 7. 60c, orange	—	3 0
Ie 8. $1, red	—	0 6
Ie 9. $1.50, blue	—	0 6
Ie 10. $2.50, grey-lilac ...		
Ie 11. $3.50, blue		
(b) Imperf horizontally, perf. 12 vertically.		
Ie 12. 5c., red	—	0 6
Ie 13. 10c., blue	—	0 6
Ie 14. 15c., brown	—	0 9
Ie 15. 15c., red-brown ...	—	0 9
Ie 16. 20c., dull rose	—	0 6
Ie 17. 30c., bluish grey ...	—	1 6
Ie 18. 40c., pale brown ...	2 6	0 9
Ie 19. 60c., orange	—	1 6
Ie 20. $1, red		
(c) Perf. 12 horizontally, imperf. vertically.		
Ie 21. $1, red		
(d) Thin wove paper. Perf. 12.		
Ie 22. 4c., brown	1 0	0 1
Ie 23. 4c., purple-brown ...	1 0	0 1
Ie 24 5c., red	0 9	0 1
Ie 25 5c., dull rose	0 9	0 1
Ie 26. 6c., orange	2 6	0 2
Ie 27. 10c., blue	1 0	0 1
Ie 28. 15c., brown	1 6	0 1
Ie 29. 15c., red-brown ...	—	0 1
Ie 30. 20c., dull rose	1 6	0 1
Ie 31. 30c., pale grey ...	—	0 2
Ie 32. 30c., bluish grey ...	—	0 6
Ie 33 30c., lilac-grey ...	—	0 2
Ie 34 30c., violet	—	0 4
Ie 35. 40c., brown	—	0 1
Ie 36. 40c., red-brown ...	—	0 1
Ie 37. 60c., orange	3 6	0 3
Ie 38. $1, pale red ...	5 0	0 1
Ie 39. $1, red	—	0 1
Ie 40. $1, orange-red ...	—	0 1
Ie 41. $1, scarlet-vermilion	5 0	0 1
Ie 42. $1.50, blue	8 0	0 3
Ie 43. $2.50, grey-lilac ...	—	0 3
Ie 44. $2.50, mauve	—	0 6
Ie 45. $2.50, brown-violet ...	—	0 6
Ie 46. $3.50, blue	—	3 0
(e) Medium wove paper. Perf. 12.		
Ie 47. 4c., brown	—	0 1
Ie 48. 4c., red-brown ...	—	0 1
Ie 49. 5c., dull rose	—	0 1
Ie 50. 6c., orange	—	0 2
Ie 51. $1, red	—	0 1
Ie 52. $1, orange-red ...	—	0 1
Ie 53. $2.50, grey-lilac ...	—	0 3
Ie 54. $2.50, rose-brown ...	—	0 6
(f) Thick wove paper. Perf. 12.		
Ie 55. 6c., orange		
Ie 56. 10c., blue	—	0 6
Ie 57. $1, red	—	0 4
Ie 58. $2.50, mauve		
(g) Experimental silk paper. Perf. 12.		
Ie 59. 4c., brown	—	2 6
Ie 60. 5c., red	—	2 6
Ie 61. 6c., orange		
Ie 62. 10c., blue		
Ie 63. 30c., lilac		
Ie 64. 60c., orange	—	0 9
Ie 65. $1, orange-red ...	—	0 3
Ie 66. $2.50, lilac		

INSURANCE.

1862. Head of Washington to left. Types 1, &c.

	UN. s. d.	USED. s. d.
(a) Imperf.		
In 1. 25c., dark red	—	0 9
(b) Imperf. horizontally, perf. 12 vertically		
In 2. 25c., dark red	—	0 9
(c) Thin wove paper. Perf. 12.		
In 3. 25c., brown-red ...	—	0 1
In 4. 25c., rose-pink	—	0 1
(d) Medium wove paper. Perf. 12.		
In 5. 25c., red		
(e) Thick wove paper. Perf. 12.		
In 6. 25c., pale red	—	0 6

	UN. s. d.	USED. s. d.
(f) Experimental silk paper. Perf. 12.		
In 7. 25c., red	—	0 3

INTERNAL REVENUE.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Types 1, &c.		
(a) Imperf.		
Ir 1. $50, yellow-green ...		
Ir 2. $50, blue-green ...		
Ir 3. $200, scarlet & yellow-green		
Ir 4. $200, carmine & green		
(b) Thin wove paper. Perf. 12.		
Ir 5. $50, yellow-green ...	—	10 0
Ir 6. $50, blue-green ...		
Ir 7. $200, scarlet & yellow-green		
Ir 8. $200, carmine & green		
(c) Medium wove paper. Perf 12.		
Ir 9. $50, dark green ...		
Ir 10. $200, carmine & green		
(d) Thick wove paper. Perf. 12.		
Ir 11. $50, dark green ...		
1864. Head of Washington to left. Types 1, &c.		
(a) Thin wove paper. Perf. 12.		
Ir 12. 2c., orange	0 4	0 1
(b) On *green* paper. Perf. 12.		
Ir 13. 2c., red-orange on green	—	0 1
(c) Medium wove paper. Perf. 12.		
Ir 14. 2c., orange	—	0 1
(d) Thick wove paper. Perf. 12.		
Ir 15. 2c., orange	—	0 2
(e) Experimental silk paper. Perf. 12.		
Ir 16. 2c., orange	—	0 3
1871-75. Head of Washington to left in various frames, in black. Silk chameleon paper. Perf. 12.		
Ir 17. 1c., blue & black ...	—	2 6
Ir 18. 2c., ,, ...	0 6	0 1
Ir 19. 3c., ,, ...	—	0 9
Ir 20. 4c., ,, ...	—	1 0
Ir 21. 5c., ,, ...	0 9	0 2
Ir 22. 6c., ,, ...	—	4 0
Ir 23. 10c., ,, ...	0 9	0 1
Ir 24. 15c., ,, ...	—	1 0
Ir 25. 20c., ,, ...	1 6	0 6
Ir 26. 25c., ,, ...	1 6	0 1
Ir 27. 30c., ,, ...	—	1 6
Ir 28. 40c., ,, ...	—	1 0
Ir 29. 50c., ,, ...	2 6	0 1
Ir 30. 60c., ,, ...	—	1 6
Ir 31. 70c., ,, ...	4 0	1 0
Ir 32. $1, ,, ...	6 0	0 2
Ir 33. $1.30, blue & black ...	—	12 6
Ir 34. $1.50, ,, ...	7 6	0 4
Ir 35. $1.60, ,, ...	—	25 0
Ir 36. $1.90, ,, ...	—	7 6
Ir 37. $2, ,, ...	—	0 9
Ir 38. $2.50, ,, ...	—	1 0
Ir 39. $3, ,, ...	—	2 0
Ir 40. $3.50, ,, ...	30 0	10 0
Ir 41. $5, ,, ...	—	2 0
Ir 42. $10, ,, ...	—	10 0
Ir 43. $20, ,, ...	—	40 0
Ir 44. $25, ,, ...	—	60 0
Ir 45. $50, ,, ...	—	40 0
Ir 46. $200 blue, black & red		
Ir 47. $500, blue, black, green and red ...		
Errors: With inverted medallion.		
Ir 48. 1c., blue & black ...		
Ir 49. 2c., ,, ...		
Ir 50. 5c., ,, ...		
Ir 51. 10c., ,, ...		
Ir 52. 20c., ,, ...		
Ir 53. 25c., ,, ...	—	120 0
Ir 54. 50c., ,, ...	—	40 0
Ir 55. 70c., ,, ...	—	80 0
Ir 56. $1, ,, ...		
Ir 57. $5, ,, ...		
Var.: Pin perf.		
Ir 58. 25c., blue and black ...		
Ir 59. 50c., ,, ...		
Ir 60. $1.50, ,, ...		
1871-75. As last, with frames in various colours. Silk chameleon paper. Perf 12.		
Ir 61. 1c., claret and black	5 0	3 0
Ir 62. 2c., orange ,,	—	0 1
Ir 63. 2c., claret ,, (error)		
Ir 64. 4c., brown ,,	1 6	1 0
Ir 65. 5c., orange ,,	0 9	0 1
Ir 66. 6c., orange ,,	—	1 6
Ir 67. 15c., brown ,,	—	1 6
Ir 68. 30c., red-orange ,,	—	0 6
Ir 69. 40c., brown ,,	—	1 0
Ir 70. 60c., orange ,,	—	1 0
Ir 71. 70c., yellow-green ,,	—	0 9
Ir 72. 70c., blue-green ,,	—	0 9
Ir 73. $1, yellow-green,,	6 0	0 2
Ir 74. $2, vermilion ,,	—	0 6
Ir 75. $2.50, deep claret ,,	—	1 0
Ir 76. $3, yellow-green,,	—	2 0
Ir 77. $3, blue-green ,,	—	2 0
Ir 78. $5, vermilion ,,	—	2 0
Ir 79. $10, yellow-green,,	—	10 0
Ir 80. $20, orange ,,	—	2 0
Errors: With inverted medallion.		
Ir 81. 2c., orange and black	—	10 0
Ir 82. 5c., orange ,,		
Ir 83. 15c., brown ,,		
Ir 84. 30c., orange ,,		
Ir 85. $1, yellow-green,,		
Ir 86. $2.50, deep claret ,,		
1874. As last. Green silk paper. Perf. 12.		
Ir 87. 2c., orange and black	0 4	0 1

	UN. s. d.	USED. s. d.
Error : With inverted medallion.		
Ir 88. 2c., orange and black		
1875. Head of Liberty to left. On blue silk paper. No wmk.		
(a) Perf. 12.		
Ir 89. 2c., blue on blue ...	0 3	0 1
(b) Imperf.		
Ir 90. 2c., blue on blue ...	—	10 0
(c) Imperf. horizontally, perf. 12 vertically.		
Ir 91. 2c., blue on blue ...		
1878. As last but on paper wmkd. "U.S.I.R."		
(a) Perf. 12.		
Ir 92. 2c., blue on blue ...	0 2	0 1
(b) Rouletted.		
Ir 93. 2c., blue on blue ...	—	1 0

LEASE.

1862. Head of Washington to left. Types 1, &c.

	UN. s. d.	USED. s. d.
(a) Imperf.		
L 1. 50c., blue	—	4 0
L 2. $1, red	—	6 0
(b) Imperf. horizontally, perf. 12 vertically.		
L 3. 50c., blue	—	10 0
(c) Thin wove paper. Perf. 12.		
L 4. 50c., blue	—	1 6
L 5. $1, red	—	0 3
(d) Medium wove paper. Perf. 12.		
L 6. $1, red	—	0 3

LIFE INSURANCE.

1862. Head of Washington to left Types 1, &c.

	UN. s. d.	USED. s. d.
(a) Imperf.		
Li 1. 25c., red	—	4 0
Li 2. 50c., blue	—	8 0
Li 3. $1, red	—	10 0
(b) Imperf. horizontally, perf. 12 vertically.		
Li 4. 50c., blue	—	15 0
(c) Thin wove paper. Perf. 12.		
Li 5. 25c., red	—	1 6
Li 6. 50c., blue	3 0	0 2
Li 7. 50c., greenish-blue ...	—	0 2
Li 8. $1, red	—	0 6
(d) Medium wove paper. Perf 12.		
Li 9. 50c., blue	—	0 2
Li 10. 50c., greenish-blue ...	—	0 2
Li 11. $1, red	—	0 6

MANIFEST.

1862. Head of Washington to left. Types 1, &c.

	UN. s. d.	USED. s. d.
(a) Imperf.		
M 1. $1, red	—	5 0
M 2. $3, blue-green	—	4 6
M 3. $5, pale red	—	10 0
(b) Thin wove paper. Perf. 12.		
M 4. $1, red	—	2 0
M 5. $3, yellow-green ...	—	0 6
M 6. $3, blue-green	—	0 6
M 7. $5, red	—	7 0

MORTGAGE.

1862. Head of Washington to left. Types 1, &c.

	UN. s. d.	USED. s. d.
(a) Imperf.		
Mt 1. 50c., blue	—	4 0
Mt 2. $1, pale red	—	4 0
Mt 3. $2, dark red	—	8 0
Mt 4. $5, pale red	—	10 0
Mt 5. $10, dark green ...	—	20 0
Mt 6. $15, dark blue ...		
Mt 7. $25, orange-vermilion		
(b) Imperf. horizontally, perf. 12 vertically.		
Mt 8. 50c., blue	—	2 0
(c) Thin wove paper. Perf. 12.		
Mt 9. 50c., blue	—	0 1
Mt 10. 50c., greenish blue ...	—	0 1
Mt 11. $1, red	—	10 0
Mt 12. $2, red	—	0 3
Mt 13. $2, scarlet-vermilion	—	0 3
Mt 14. $5, pale red ...	—	2 6
Mt 15. $10, dark green ...	—	3 0
Mt 16. $10, blue-green ...	—	3 0
Mt 17. $15, dark blue ...	—	20 0
Mt 18. $15, milky blue ...	—	20 0
Mt 19. $15, ultramarine ...	—	20 0
Mt 20. $25, vermilion ...	—	15 0
(d) Thick wove paper. Perf. 12.		
Mt 21. 50c., greenish blue ...	—	0 6
(e) Experimental silk paper. Perf. 12.		
Mt 22. 50c., blue		
Mt 23. $2, scarlet-vermilion	—	4 0
Mt 24. $25, scarlet-vermilion		

ORIGINAL PROCESS.

1862. Head of Washington to left. Types 1, &c.

	UN. s. d.	USED. s. d.
(a) Imperf.		
O 1. 50c., blue	—	1 6
(b) Thin wove paper. Perf. 12.		
O 2. 50c., blue	3 0	0 1
O 3. 50c., greenish blue ...	—	0 1

	UN. s. d.	USED. s. d.
(c) Medium wove paper. Perf. 12.		
O 4. 50c., blue	3 0	0 1
O 5. 50c., greenish blue ...	—	0 1
(d) Thick wove paper. Perf. 12.		
O 6. 50c., blue	—	0 4
O 7. 50c., greenish-blue ...	—	0 4
(e) Experimental silk paper. Perf. 12.		
O 8. 50c., blue	—	0 6

PASSAGE TICKET.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Types 1, &c.		
(a) Imperf.		
P 1. 50c., blue	—	20 0
P 2. $1, pale red	—	25 0
(b) Imperf. horizontally, perf. 12 vertically.		
P 3. 50c., blue	—	10 0
(c) Thin wove paper. Perf. 12.		
P 4. 50c., blue	—	0 6
P 5. $1, pale red	—	20 0

PLAYING CARDS.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Types 1, &c.		
(a) Imperf.		
Pc 1. 1c., red	—	60 0
Pc 2. 3c., blue-green ...		
(b) Imperf. horizontally, perf. 12 vertically.		
Pc 3. 1c., red		
Pc 4. 2c., blue		
(c) Thin wove paper. Perf. 12.		
Pc 5. 1c., red	—	10 0
Pc 6. 1c., dull pink ...	—	10 0
Pc 7. 2c., blue	—	0 9
Pc 8. 3c., dark green ...	—	20 0
Pc 9. 4c., slate	—	25 0
Pc 10. 4c., greenish-slate ...		
Pc 11. 4c., grey-lilac ...		
Pc 12. 5c., dull red	—	2 6
Pc 13. 5c., pale rose ...	—	2 6
1864. As last. Thin wove paper. Perf. 12.		
Pc 14. 2c., orange	—	1 6
1894. Playing cards in centre. No wmk. Rouletted.		
Pc 15. 2c., lake	0 6	0 4
Pc 16. 2c., ultramarine ...	—	1 0
Var.: Imperf.		
Pc 17. 2c., ultramarine ...		
1898. Type as last. Wmk. "U. S.I.R." Rouletted.		
Pc 18. 2c., cobalt blue ...	—	0 3

POWER OF ATTORNEY.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Types 1, &c.		
(a) Imperf.		
Pt 1. 10c., blue		
Pt 2. 25c., red	—	1 0
Pt 3. $1, pale red	—	3 0
(b) Imperf. horizontally, perf. 12 vertically.		
Pt 4. 10c., blue	—	2 0
Pt 5. 25c., red		
(c) Thin wove paper. Perf. 12.		
Pt 6. 10c., blue	1 0	0 1
Pt 7. 10c., greenish-blue ...	—	0 1
Pt 8. 25c., red	—	0 1
Pt 9. 25c., dull pink ...	—	0 1
Pt 10. $1, red	6 0	0 2
(d) Medium wove paper. Perf. 12		
Pt 11. 25c., red	—	0 1
Pt 12. 25c., dull pink ...	—	0 1

PROBATE OF WILL.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Types 1, &c.		
(a) Imperf.		
Pw 1. 50c., blue	—	8 0
Pw 2. $1, pale red	—	5 0
Pw 3. $2, dark red		
Pw 4. $5, red	—	40 0
Pw 5. $10, dark green ...		
Pw 6. $20, vermilion ...		
(b) Imperf. horizontally, perf. 12 vertically.		
Pw 7. 50c., blue		
(c) Thin wove paper. Perf. 12.		
Pw 8. 50c., blue	—	2 6
Pw 9. $1, red	—	3 6
Pw 10. $2, dark red	—	4 0
Pw 11. $5, red	—	3 0
Pw 12. $10, dark green ...	—	3 0
Pw 13. $10, blue-green ...	—	3 0
Pw 14. $20, vermilion ...	—	105 0

PROPRIETARY.

	UN. s. d.	USED. s. d.
1862. Head of Washington to left. Types 1, &c.		
(a) Imperf.		
Py 1. 1c., red	—	30 0
Py 2. 2c., blue	20 0	—
(b) Imperf. horizontally, perf. 12 vertically.		
Py 3. 1c., red	8 0	4 0
Py 4. 3c., dark green ...		
Py 5. 4c., dark slate ...		
(c) Thin wove paper. Perf. 12.		
Py 6. 1c., red	1 0	0 2

	UN. s.	UN. d.	USED. s.	USED. d.
Py 7. 1c., lake red	1	0	0	2
Py 8. 2c., blue	1	0	0	2
Py 9 2c., ultramarine ...	—		0	3
Py 10. 3c., green	1	0	0	3
Py 11. 3c., yellow-green .	1	6	0	4
Py 12. 3c., blue-green ...	—		0	6
Py 13. 4c., slate	—		0	9
Py 14. 4c., grey-lilac ...	—		0	9
Py 15. 4c., lilac	—		0	9
Py 16. 4c., mauve	2	6	0	5
Py 17. 4c., brown	—		0	6
Py 18. 4c., purple-brown ...	—		0	8
Py 19. 5c., red	8	6	2	6
Py 20. 5c., dull rose ...	—		2	6
Py 21. 6c., orange	—		140	0
Py 22 10c., blue	—		1	0
(d) Medium wove paper. Perf. 12.				
Py 23. 1c., red	—		0	2
Py 24. 1c., rose-pink ...	—		0	2
Py 25. 2c., blue	—		0	2
Py 26. 3c., pale green ...	—		0	3
Py 27. 3c., yellow-green ...	—		0	4
Py 28. 3c., blue-green ...	—		0	6
Py 29. 4c., slate	—		0	9
Py 30. 4c., grey-lilac ...	—		0	9
Py 31. 4c., mauve	—		0	5
Py 32. 4c., purple-brown ...	—		0	8
(e) Thick wove paper. Perf. 12.				
Py 33. 2c., blue				
Py 34. 3c , yellow-green ...				
Py 35. 4c., mauve				
(f) Experimental silk paper. Perf. 12.				
Py 36. 1c., red				
Py 37 2c., blue				
Py 38. 3c., yellow-green ...	—		1	6
Py 39. 4c., purple-brown ...				
Py 40. 5c., red				
1864. As last. Thin wove paper. Perf. 12.				
Py 41. 2c., orange	—		4	0
1871-75. Head of Washington to left in black. On silk paper Perf. 12.				
(a) On *violet* paper.				
Py 42. 1c., green & black ...	—		0	2
Py 43 2c., ,, ...	—		0	2
Py 44. 3c., ,, ...	2	0	0	9
Py 45. 4c., ,, ...	—		0	4
Py 46. 5c., ,, ...	—		10	0
Py 47. 6c., ,, ...	—		4	0
Py 48 10c., ,, ...				
Py 49 50c., ,, ...				
Py 50. $1, ,, ...				
Py 51. $5, ,, ...				
Var. : Pin perf.				
Py 52. 3c., green and black				
Errors. : With inverted medallion.				
Py 53 1c., green & black ...				
Py 54. 2c., ,, ...				
Py 55. 3c., ,, ...				
Py 56. 4c., ,, ...				
(b) On *green* paper.				
Py 57. 1c., green & black ...	—		0	1
Py 58. 2c., ,, ...	—		0	2
Py 59. 3c., ,, ...	—		1	0
Py 60. 4c., ,, ...	—		0	6
Py 61. 5c., ,, ...	—		15	0
Py 62. 6c., ,, ...	—		4	0
Py 63. 10c., ,, ...				
Py 64. 50c., ,, ...	—		70	0
Py 65. $1, ,, ...				
Py 66. $5, ,, ...				
1875. Head of Washington to left. On blue silk paper. No wmk. Perf. 12.				
Py 67 1c., green	0	4	0	2
Py 68. 2c., brown	0	6	0	2
Py 69. 3c., orange	—		0	3
Py 70. 4c., red-brown ...	2	6	0	3
Py 71. 5c., black	15	0	10	0
Py 72. 6c., violet-blue ...	6	0	3	0
1878. As last, but paper wmkd. "U.S.I.R."				
(a) Perf. 12.				
Py 73. 1c., green	0	3	0	1
Py 74. 2c., brown	0	4	0	2
Py 75. 3c., orange	—		0	4
Py 76. 3c., red-brown ...	1	6	0	2
Py 77. 4c., rose-red	—		0	9
Py 78. 5c., black	—		7	6
Py 79. 6c., violet-blue ...	—		3	0
Py 80. 6c., violet	—		4	0
Py 81 10c., blue				
(b) Rouletted.				
Py 82. 1c., green	7	6	4	0
Py 83. 2c., brown	—		15	0
Py 84. 3c., orange	20	0	10	0
Py 85. 4c., red	—		15	0
Py 86. 5c., black				
Py 87. 6c., red-violet ...				

PROTEST.

	UN. s.	UN. d.	USED. s.	USED. d.
1862. Head of Washington to left. Types 1, &c.				
(a) Imperf.				
Pz 1. 25c., red	—		3	0
(b) Thin wove paper. Perf. 12.				
Pz 2. 25c., red	—		1	0

SURETY BOND.

	UN. s.	UN. d.	USED. s.	USED. d.
1862. Head of Washington to left. Types 1, &c.				
(a) Imperf.				
S 1. 50c., blue	—		30	0
(b) Imperf. horizontally, perf. 12 vertically.				
S 2. 50c., blue	—		2	0
(c) Thin wove paper. Perf. 12.				
S 3. 50c., blue	—		0	2

	UN. s. d.	USED. s. d.
S 4. 50c., ultramarine ...	—	0 6
(d) Medium wove paper. Perf. 12.		
S 5. 50c., blue	—	0 2

TELEGRAPH.

1862. Head of Washington to left. Types 1, &c.

	UN. s. d.	USED. s. d.
(a) Imperf.		
T 1. 1c., red	60 0	24 0
T 2. 3c., dark green ...	—	10 0
(b) Imperf. horizontally, perf. 12 vertically.		
T 3. 1c., red	—	20 0
T 4. 3c., dark green ...	20 0	2 6
T 5. 3c., green	—	2 6
(c) Thin wove paper. Perf. 12.		
T 6. 1c., red	—	0 6
T 7. 1c., dull rose	—	0 6
T 8. 3c., green	—	0 9
T 9. 3c., grey-green ...	—	0 9
T 10. 3c., blue-green ...	—	0 9
(d) Experimental silk paper. Perf. 12.		
T 11. 1c., dull rose		

WAREHOUSE RECEIPT.

1862. Head of Washington to left. Types 1, &c.

	UN. s. d.	USED. s. d.
(a) Imperf.		
W 1. 25c., red	—	3 6
W 2. 25c., dull pink	—	3 6
(b) Imperf. horizontally, perf. 12 vertically.		
W 3. 25c., red	—	3 6
(c) Thin wove paper. Perf. 12.		
W 4. 25c., red	—	2 6
W 5. 25c., dull pink	—	2 6

B. Fiscal issues from 1898-1902.

DOCUMENTARY.

1898. Postage stamps surcharged "I.R." Wmk. "U.S.P.S." Perf. 12.

	UN. s. d.	USED. s. d.
(1) Sur. "I.R." in red block caps.		
D 1. 1c., green	0 6	0 6
Var.: With square periods.		
D 2. 1c., green	0 9	0 9
(2) Sur. "I.R" in large red Roman caps. Type 3.		
D 3. 1c., green	0 3	0 1
Var.: (1) With small period after "I".		
D 4. 1c., green	—	0 6

Type 3

	UN. s. d.	USED. s. d.
(2) With comma after "I".		
D 5. 1c., green		
Error: Surcharge inverted.		
D 6. 1c., green	6 0	—
D 7. 1c., green (var. 1) ...		
D 8. 1c., green (var. 2) ...		

Type 4

	UN. s. d.	USED. s. d.
(3) Sur. "IR." in large blue Roman caps. Type 4.		
D 9. 2c., carmine	0 3	0 1
Var.: (1) With small period after "I".		
D 10. 2c., carmine	1 0	—
(2) With comma after "I".		
D 11. 2c., carmine		
Error: Surcharge inverted.		
D 12. 2c., carmine ...	1 3	—
D 13. 2c., carmine (var. 1) ...		
D 14. 2c., carmine (var. 2) ...		

1898. Newspaper stamp surcharged in red in 3 lines "INT. REV. -$5- DOCUMENTARY, (a) reading upwards, (b) reading downwards. Wmk. "U.S.P.S." Perf. 12.

	UN. s. d.	USED. s. d.
D 15. $5, blue (a)	—	12 6
D 16. $5, blue (b)		

Type 5.

	UN. s.	UN. d.	USED. s.	USED. d.
1898. Battle-ship in centre for values in cents and Figure of Justice for values in dollars. Wmk. U S.I.R. Rouletted. Types 5 and 6.				
D 17. ½c., orange	0	5	—	
D 18. ½c., grey	0	2	0	1
D 19. 1c., pale blue	0	2	0	1
D 20. 2c., carmine-rose ...	0	2	0	1
D 21. 2c., carmine-lake ...	0	2	0	1
D 22. 3c., dark blue ...	0	3	0	1
D 23. 4c., pink	0	4	0	1
D 24. 5c., lilac	0	5	0	1
D 25. 10c., brown	0	8	0	1
D 26. 25c., purple-brown ...	2	0	0	1
D 27. 25c., brown-violet ...	—		0	1
D 28. 40c., purple-blue ...	2	6	0	2
D 29. 50c., grey-violet ...	3	0	0	1
D 30. 80c., ochre	5	0	0	6
D 31. $1, dark green ...	6	0	0	1
D 32. $3, violet-brown ...	16	0	0	3
D 33. $5, orange-red ...	30	0	0	6
D 34. $10, black	—		1	6
D 35. $30, carmine	—		50	0
D 36. $50, bistre-brown ...	—		10	0
Var.: (1) Imperf.				
D 37. 2c., carmine				
D 37a. $1, green				
(2) Imperf. horizontally, rouletted vertically.				
D 38. ½c., grey ... pair				
D 39. 1c., blue ... ,,	7	6	—	
D 40 2c., carmine-rose ,,				
D 41. 5c., lilac ... ,,				
D 42. 10c., brown ... ,,	6	0	—	
(3) Imperf. vertically, rouletted horizontally.				
D 43. $1, green				
D 44. $3, violet-brown ...				
(4) With *slot** roulette (1900).				
D 45. ½c., grey				
D 46. 1c., pale blue	0	2	0	1
D 47. 2c., carmine	0	3	0	1
D 48. 3c., dark blue ...	—		0	2
D 49. 4c., pink	0	4	0	1
D 50. 5c., lilac	0	6	0	1
D 51. 10c.. brown	0	9	0	1
D 52. 25c., purple-brown ...	—		0	2
D 53. 40c., purple-blue ...	—		0	3
D 54. 50c., grey-violet ...	—		0	2
D 55. 80c., ochre	—		0	6
D 55a. $1, green	—		0	2
D 56. $3, violet-brown ...	—		0	6
1899. Portraits in oval. Control no. in red on blank label at base. Rouletted. Type.				
D 57. $100, yellow-brown & black	—		60	0
D 58. $500, carmine & black				
D 59. $1000, green and black				
1900. Types as before, with Figure of Justice. Wmk. "U.S.I.R.". With *slot** roulette.				
D 60. $1, carmine	—		0	6
D 61. $3, carmine	—		7	6
1900. As last, but surcharged with large outline figures in black. Wmk. "U.S.I.R. With *slot** roulette.				
D 62. $1, greenish-grey and black	—		0	2
D 63. $2, greenish-grey and black	—		0	3
D 64. $3, greenish-grey and black	—		0	9
D 65. $5, greenish-grey and black	—		1	0
D 66. $10, greenish-grey and black	—		3	0
D 67. $50, greenish-grey and black				
1902. As last, but surcharged with reticulated figure in black over a square patch of enamel which is soluble in water. Wmk. "U.S.I.R." With *slot** roulette.				
D 68. $1, green and black ...	—		0	9
D 69. $2, ,, ,, ...	—		0	6
D 70. $5, ,, ,, ...	—		4	0
D 71. $10, ,, ,, ...	—		7	6
D 72. $50, ,, ,, ...				

Type 6.

PROPRIETARY.

	UN. s.	UN. d.	USED. s.	USED. d.
1898. Battle-ship in centre. Wmk. "U.S.I.R." Rouletted. Type 6.				
Py 88. ⅛c., yellow-green ...	0	1	0	1
Py 89. ¼c., purple-brown ...	0	2	—	
Py 90. ¼c., orange-brown ...	0	3	—	
Py 90a. ¼c., pale brown ...	0	1	0	1
Py 90b. ¼c., red-brown ...	0	2	0	1
Py 91. ⅜c., orange	0	1	0	1
Py 92. ⅝c., dark blue ...	0	2	0	1
Py 93. 1c., green ...	0	2	0	1
Py 94. 1¼c., brown-violet ...	0	6	0	2
Py 95. 1½c., purple	0	3	0	2
Py 96. 1⅞c., blue	0	4	0	3
Py 97. 2c., violet-brown ...	0	3	0	2
Py 98. 2½c., carmine-lake ...	0	3	0	1
Py 99. 3¾c., olive-grey ...	0	9	0	6
Py 100. 4c., violet	0	6	0	3
Py 101. 5c., orange-brown ...	0	9	0	4
Var.: (1) Imperf. horizontally, rouletted vertically.				
Py 102. ⅛c., yellow-green pair	2	6	—	
Py 103. ⅝c., blue ... ,,				
Py 104. 2½c., carmine-lake ,,	6	0	—	

*By this "roulette" a small oblong piece of paper is entirely removed. It gauges about 7.

	UN. s. d.	USED. s. d.
(2) Imperf. vertically, rouletted horizontally.		
Py 105. ⅜c., orange pair		
Py 106. 2c., violet-brown ,,	6 0	—
(3) Variety: laid paper.		
1½c., violet		
(4) With *slot** roulette (1900).		
Py 107. ⅛c., yellow-green ...		
Py 108. ¼c., orange-brown ...		
Py 109. ⅜c., orange		
Py 110. ⅝c., dark blue ...	0 2	—
Py 111. 1c., green	0 2	—
Py 112. 1½c., purple	0 3	0 2
Py 113. 1⅞c., blue		
Py 114. 2c., violet-brown ...		
Py 115. 2½c., carmine-lake ...		
Py 116. 3⅜c., olive-grey ...		
Py 117. 4c., violet		
Py 118. 5c., orange-brown ...		

II. Private Stamps

CANNED FRUIT

Kensett (Thos.)

1867. Basket of fruit in arched rect. Thin paper. Perf. 12.

1c., green	—	60 0

MATCHES.

A. B & S. *See* BEECHER (A.) & SONS.

AKRON MATCH CO.

1870. Full moon surrounded by stars in oval. Perf. 12.

(a) Thin paper		
M 1. 1c., blue		
(b) Medium paper.		
M 2. 1c., blue	—	20 0

Type 7.

ALEXANDER'S MATCHES.

1864. Cock in oval. Perf 12. Type 7.

(a) Thin paper.		
M 3. 1c., orange	—	2 6
(b) Silk paper		
M 4. 1c., orange	—	5 0

1875. Type as before. Silk paper. Perf. 12.

M 5. 1c., blue		

Type 8

ALLEN'S (J.J.) SONS.

1882. Hand holding lighted match in circle. Wmk. "U.S. I.R." Perf. 12. Type 8.

M 6. 1c., blue	—	1 6

Type 9.

ALLEN (THOS.)

1895. Two bears supporting scroll with inscription. Thin paper. Perf. 12. Type 9.

M 7. 1c., green	—	16 0

ALLEN & POWERS.

1876. Tree in oval. Perf. 12. Type 64.

(a) Silk paper.		
M 8. 1c., blue	—	0 4
(b) Pink paper.		
M 9. 1c., blue	—	1 6
(c) Wmk. "U.S.I.R.".		
M 10. 1c., blue	—	1 0

ALLIGATOR MATCH CO.

1880. Eagle in circle. Wmk. "U.S.I.R." Perf. 12. Type 59.

(a) Perf. 12.		
M 11. 1c., blue	—	0 9
(b) Rouletted.		
M 12. 1c., blue	—	7 6

Type 10.

*By this "roulette" a small oblong piece of paper is entirely removed. It gauges about 7.

	UN. s. d.	USED. s. d.
AMERICAN FUSEE CO.		
1874. Inscription in oval. Perf. 12. Type 10.		
(a) Silk paper.		
M 13. 1c., black	—	0 3
(b) Pink paper		
M 14. 1c., black	—	1 0
(c) Wmk. "U.S.I.R."		
M 15. 1c., black	—	2 6

Type 11.

AMERICAN MATCH CO. (AMSTERDAM).		
1867. Eagle to left in oval. Thin paper. Perf. 12. Type 11.		
M 16. 1c., black	—	3 0

Type 12.

AMERICAN MATCH CO. (CLEVELAND.)		
1869. Portrait to left. Perf. 12. Type 12.		
(a) Thin paper.		
M 17. 1c., black	—	6 0
(b) Silk paper.		
M 18. 1c., black	—	0 9
1869. Large rect., 134 x 15 mm., with portrait to left as last. Perf. 12.		
(a) Thin paper.		
M 19. 3c., black	—	12 6
(b) Silk paper.		
M 20. 3c., black	—	10 0
AMERICAN MATCH CO. (ROCK ISLAND, ILL.)		
1866. Eagle on shield. Thin paper. Perf. 12.		
M 21. 3c., green		

	UN. s. d.	USED. s. d.
ARNOLD & CO.		
1872. Eye in triangle enclosed in circle. Silk paper. Perf. 12. Type 18.		
M 22. 1c., black	—	3 0
B. & N. *See* BROCKETT & NEWTON.		
BAGLEY & DUNHAM		
1878. Star in circle. Wmk. "U S.I.R." Perf. 12.		
M 23. 1c., green	—	6 0
BARBER (GEO. & O. C.)		
1864. Portrait in circle. Thin paper. Perf. 12. Type 14.		
M 24. 1c., blue	—	15 0

Type 13.

BARBER & PECKHAM.		
1866. Portrait in circle. Thin paper. Perf. 12. Type 13.		
M 25. 1c., blue	—	12 6
1865. Large rect., 132 x 15mm., with portrait as last. Thin paper. Perf. 12.		
M 26 3c., black	—	15 0

Type 14.

BARBER MATCH CO.		
1867. Portrait in circle. Perf. 12. Type 14.		
(a) Thin paper.		
M 27. 1c., blue	—	2 0
M 28. 1c., ultramarine ...	—	3 0
(b) Silk paper.		
M 29. 1c., blue	1 0	0 1
(c) Pink paper.		
M 30. 1c., blue	—	1 0
(d) Wmk. "U.S.I.R."		
M 31. 1c., blue	—	0 1
(e) Wmk. "U.S.I.R." Rouletted		
M 32. 1c., blue		

	UN. s. d.	USED. s. d.
1867. Large rect. 132 x 15 mm. with portrait as last. Perf. 12.		
(a) Thin paper.		
M 33. 3c., black	—	10 0
(b) Silk paper.		
M 34. 3c., black	—	4 0
BARBER, JONES & CO.		
1873. Phœnix in circle. Silk paper. Perf. 12. Type 45.		
M 35. 1c., green	—	2 6
BAUER & BEUDAL.		
1868. Shield with U.S. Arms in oval. Perf. 12. Type 62.		
(a) Thin paper.		
M 36. 1c., blue	—	5 0
M 37. 1c., ultramarine ...	—	5 0
(b) Silk paper.		
M 38. 1c., blue	—	40 0

Type 15.

BEECHER (A) & SONS.

1865. U.S. flag in oval. Perf. 12. Type 15.

(a) Thin or medium paper.		
M 39. 1c., orange	—	3 0
(b) Experimental silk paper.		
M 40. 1c., orange	—	6 0
(c) Silk paper.		
M 41. 1c., orange	—	6 0

Type 16.

BENDEL (B) & CO.

1874. Maltese Cross in circle. Perf. 12. Type 16.

(a) Silk paper.		
M 42. 1c., brown	—	0 6
M 43. 12c., brown		
(b) Wmk. "U.S.I.R."		
M 44. 1c., brown		

	UN. s. d.	USED. s. d.
BENDEL (H).		
1877. Maltese Cross in circle. Perf. 12. Type 16, with addition of the words "H. BENDEL DOING BUSINESS AS" on extra label between the upper inscriptions.		
(a) Silk paper.		
M 45. 1c., brown	—	0 3
M 46. 12c., brown		
(b) Pink paper.		
M 47 1c., brown	—	0 6
(c) Wmk. "U.S.I.R."		
M 48. 1c., brown	—	0 2

Type 17.

BENT & LEA.

1870. Arm holding torch with word "EUREKA" Perf. 12. Type 17.

(a) Thin paper.		
M 49. 1c., black	—	2 0
(b) Expermental silk paper.		
M 50. 1c., black	—	8 0

BENTZ (H. & M.)

1864. Eagle in oval. Perf. 12.

(a) Thin paper.		
M 51. 1c., blue	—	4 0
(b) Experimental silk paper.		
M 52. 1c., blue		

Type 18.

BOCK, SCHNEIDER & CO.

1871. Eye in triangle enclosed in a circle. Silk paper. Perf. 12. Type 18.

M 53. 1c., black	—	1 0

Type 19.

BOND (WM.) & CO.

1877. Cabled Anchor in oval. Perf. 12. Type 19.

		UN. s. d.	USED. s. d.
(a) Silk paper.			
M 54.	4c., black	—	20 0
M 55.	4c., green	—	8 0
(b) Pink paper.			
M 56.	4c., green	—	20 0
(c) Wmk. "U.S.I.R."			
M 57.	4c., green	—	4 0

Type 20.

BOUSFIELD & POOLE.

1868. Portrait to left in circle. Perf. 12. Type 20.

		UN. s. d.	USED. s. d.
(a) Thin paper.			
M 58.	1c., lilac	—	14 0
M 59.	1c., black	—	1 6
(b) Silk paper.			
M 60.	1c., black	—	0 9

1867. Large rect. 134 x 15 mm. Perf. 12.

		UN. s. d.	USED. s. d.
(a) Thin paper.			
M 61.	3c., lilac		
M 62.	3c., black	—	12 6
(b) Silk paper.			
M 63.	3c., black	—	4 0

Type 21.

BOUTELL & MAYNARD.

1873. Match box in rect. Silk paper. Perf. 12. Type 21.

		UN. s. d.	USED. s. d.
M 64.	1c., black	—	4 0

BOWERS & DUNHAM.

1880. Star in circle. Wmk. "U. S.I.R." Perf. 12.

		UN. s. d.	USED. s. d.
M 65	1c., green	—	20 0
M 66.	1c., blue	—	6 0

Type 22.

BROCKETT & NEWTON.

1872. Portrait in oval. Silk paper. Perf. 12. Type 22.

		UN. s. d.	USED. s. d.
(a) Die 1. Initials "B & N" measure 5¼ mm. across the top.			
M 67.	1c., lake red	—	1 6
(b) Die 2. Initials "B & N" measure 4¾ mm. across the top.			
M 68.	1c., lake-red	—	0 4

Type 23.

BROWN & DURLING.

1865. Portrait in oval. Thin paper. Perf. 12. Type 23.

		UN. s. d.	USED. s. d.
M 69.	1c., black		
M 70	1c., green	—	16 0

Type 24.

	UN. s. d.	USED. s. d.
BUCK (L.W.) & CO.		
1870. Portrait in oval. Perf. 12. Type 24.		
(a) Thin paper.		
M 71. 1c., black	—	60 0
(b) Experimental silk paper.		
M 72. 1c., black		

Type 25.

BURHANS (D.) & CO.		
1871. Portrait in square with rounded angles. Perf. 12. Type 25.		
(a) Thin paper.		
M 73. 1c., black	—	12 6
(b) Silk paper.		
M 74. 1c., black	—	40 0

Type 26.

BUSCH (CHARLES).		
1880. Cock in rect. with arched top. Wmk. "U.S.I.R.." Perf. 12. Type 26.		
M 75. 1c., black	—	2 6

Type 27.

BYAM, CARLTON & CO.		
1865. Two portraits to right in circle. Size 41 x 74½ mm. Thin paper. Perf 12. Type 27.		
M 76. 1c., black		
1866. Two portraits to right in circle. Size 19 x 23 mm. Perf. 12.		
(a) Thin or medium paper.		
M 77. 1c., black	3 6	1 0
(b) Silk paper.		
M 78. 1c., black	—	0 4
(c) Wmk. "U.S.I.R."		
M 79. 1c., black	—	0 6
(d) Wmk. "U.S.I.R." Imperf. horizontally.		
M 80. 1c., black		
CANNON MATCH CO.		
1877. Lozenge shaped stamp, with stag in oval. Pink paper. Perf. 12. Type 33.		
M 81. 1c., green	—	1 6

Type 28.

CARDINAL MATCH CO.		
1880. Cherub in rect. frame, arched at top. Wmk. "U.S.I.R." Perf. 12. Type 28.		
M 82. 1c., lake-red	—	1 0

Type 29.

CHICAGO MATCH CO.		
1865. Portrait in arched rect. Thin paper. Perf. 12. Type 29.		
M 83. 3c., black	—	50 0
CLARK (F. E.)		
1870. Portrait in circle. Perf. 12. Type 22.		
(a) Thin paper.		
M 84. 1c, lake-red	—	3 0
(b) Experimental silk paper		
M 85. 1c., lake red		
(c) Silk paper.		
M 86. 1c, lake-red	—	3 0

	UN. s. d.	USED. s. d.
CLARK (H. A.)		
1877. Square and compass in circle. Silk paper. Perf. 12. Type 48.		
M 87. 1c., green	—	3 0
CLARK (J. L.)		
Type 30.		
1873. Eagle in oval. Perf. 12. Type 30.		
(a) Silk paper.		
M 88. 1c., green	—	0 2
(b) Pink paper.		
M 89. 1c., green	—	1 0
(c) Wmk. "U. S. I. R."		
M 90. 1c., green	—	0 2
(d) Wmk. "U. S. I. R." Rouletted.		
M 91. 1c., green		
CLARK MATCH CO.		
1876. Portrait in circle. Silk paper. Perf 12. Type 22.		
M 92. 1c., lake-red ...	—	0 3
CRAMER & KEMP.		
Type 31.		
1866. Portrait in oval. Thin paper. Perf 12. Type 31.		
M 93. 1c., black	—	2 6
1875. Design as last. Perf. 12.		
(a) Thin or medium paper.		
M 94. 1c., blue		
M 95. 1c., ultramarine ...		
(b) Silk paper.		
M 96. 1c., blue	—	0 2

	UN. s. d.	USED. s. d.
CROWN MATCH CO.		
Type 32.		
1873 Crown in tablet. Silk paper. Perf. 12. Type 32.		
M 97. 1c, black	—	0 6
CURTIS (W. D.)		
Type 33.		
1869. Lozenge-shaped stamp, with stag in oval. Perf. 12. Type 33.		
(a) Thin or medium paper.		
M 98. 1c., green	—	7 6
(b) Silk paper.		
M 99. 1c., green	—	2 6
DAVIS (G. W. H.).		
1875. Portrait in circle. Perf. 12. Type 47.		
(a) Silk paper.		
M 99a. 1c., black	—	4 0
(b) Wmk. "U S.I.R".		
M 100. 1c., rose-carmine ...	—	0 6
DOOLITTLE (W. E.)		
1866. Portrait to left in oval. Thin paper. Perf. 12.		
M 101. 1c., blue	—	40 0
DUNHAM (E. P.)		
1881. U. S. Arms on shield. Wmk. "U.S.I.R." Perf. 12.		
M 102 1c., dark green ...	—	3 0
E.R.T. *See* TYLER (E.R.)		

Type 34.

EATON (JAS.)

1866. Portrait to left in oval. Perf. 12. Type 34.

	UN. s. d.	USED. s. d.
(a) Thin or medium paper		
M 103. 1c., black	—	2 6
(b) Experimental silk paper.		
M 104. 1c., black		
(c) Silk paper.		
M 105. 1c., black	—	0 2
(d) Pink paper.		
M 106. 1c., black	—	0 6
(e) Wmk. "U.S.I.R."		
M 107. 1c., black	—	0 3
(f) Wmk. "U.S.I.R." Rouletted		
M 108. 1c., black		

Type 35.

EDDY (E. B.)

1880. Eagle to left. Wmk. "U.S.I.R." Perf. 12.. Type 35.

	UN. s. d.	USED. s. d.
M 109. 1c., carmine ...	—	0 9

Type 36.

EICHELE (AUG.)

1865. Portrait in oval. Thin paper. Perf. 12. Type 36.

	UN. s. d.	USED. s. d.
M 110. 1c., black	—	20 0

Type 37.

EICHELE (P) & CO.

1866. Eagle and shield. Perf. 12. Type 37.

	UN. s. d.	USED. s. d.
(a) Thin paper.		
M 111. 1c., blue	5 0	4 0
M 112. 1c., ultramarine ...	—	6 0
(b) Experimental silk paper.		
M 113. 1c., blue		
(c) Silk paper.		
M 114. 1c., blue	—	0 3

EICHELE & CO.

1876. Eagle and shield. Perf. 12. Type 37.

	UN. s. d.	USED. s. d.
(a) Silk paper.		
M 115 1c., blue	—	0 3
(b) Pink paper.		
M 116. 1c., blue	—	0 6
(c) Wmk. "U.S.I.R."		
M 117. 1c , blue	—	0 3
M 118. 1c., ultramarine ...	—	1 0
(d) Wmk. "U.S.I.R." Rouletted.		
M 119. 1c., blue		

EISENHART (J.W.)

1876. Cock in oval. Perf. 12. Type 7.

	UN. s. d.	USED. s. d.
(a) Silk paper.		
M 120. 1c., dark blue ...	—	4 0
(b) Pink paper.		
M 121. 1c., dark blue ...	—	4 0
(c) Wmk. "U.S.I.R."		
M 122. 1c., dark blue ...		

EXCELSIOR MATCH CO., BALTIMORE.

1867. Youth bearing banner inscribed "EXCELSIOR." Perf. 12. Type 60.

	UN. s. d.	USED. s. d.
(a) Thin or medinm paper.		
M 123. 1c., blue	—	3 0
M 123 a. 1c., ultramarine ...	—	4 0
(b) Silk paper.		
M 124. 1c., blue	—	5 0

	UN. s. d.	USED. s. d.
Type 38.		
EXCELSIOR MATCH CO., WATERTOWN, N.Y.		
1872. Arms of the State of New York in circle. Silk paper. Perf. 12. Type 38.		
M 125. 1c., black	—	6 0
EXCELSIOR MATCH CO., SYRACUSE, N.Y.		
1875. Arms of the State of New York in circle. Perf. 12. Type 38.		
(a) Silk paper.		
M 126. 1c., black	—	0 2
(b) Pink paper.		
M 127. 1c., black	—	0 6
(c) Wmk "U.S.I.R."		
M 128. 1c., black	—	0 9
F.E.C. *See* CLARK (F.E.)		
Type 39		
FARR (G.) & CO		
1865. Portrait to left in oval. Thin paper. Perf. 12. Type 39.		
M 129. 1c., black	—	10 0
Type 40.		
FRANK (L.)		
1876. Pelican and young in nest in horizontal oval. Silk paper. Perf 12. Type 40.		
M 130. 1c., brown	—	0 6

	UN. s. d.	USED. s. d.
Type 41.		
GARDINER, BEER & CO.		
1877. Locomotive to left in circle. Pink paper. Perf. 12. Type 41.		
M 131 1c., black	—	7 6
Type 42.		
GATES (WM.)		
1864 Portrait to right in circle. Perf. 12. Type 42.		
A. Die 1. With small colourless space at either end of label inscribed "FRANKFORT, N.Y."		
(a) Thin paper.		
M 132 1c., black	—	0 6
(b) Silk paper.		
M 133. 1c., black	—	0 3
B. Die 2. No colourless space at ends of label inscribed "FRANKFORT, N.Y."		
(a) Thin or medium paper.		
M 134. 1c., black	—	12 6
(b) Experimental silk paper.		
M 135 1c., black		
(c) Silk paper.		
M 136. 1c., black	—	0 3
1864-65. Oblong rect., 135 x 15½ mm. with portrait in circle in centre. Perf. 12.		
(a) Thin paper.		
M 137. 3c., black	—	4 0
M 138. 6c., black	—	12 0
(b) Silk paper.		
M 139. 1c., black	—	2 0
1875. Oblong rect., 122½ x 10 mm. consisting of three stamps of 1c. Silk paper. Perf. 12.		
M 140. 3c., black		

	UN. s. d.	USED. s. d.
GATES' (WM.) SONS.		
1877. Portrait to right in circle. Perf. 12. Type 42.		
(a) Silk paper		
M 141. 1c., black	—	12 0
(b) Pink paper		
M 142. 1c., black	—	1 0
(c) Wmk., "U.S.I.R."		
M 143. 1c., black	—	0 1
(d) Wmk. "U.S.I.R." Rouletted		
M 144. 1c., black		
1877. Oblong rect, 122½ x 10 mm., consisting of three stamps of 1c. Perf. 12		
(a) Silk paper		
M 145. 3c., black		
(b) Pink paper		
M 146. 3c., black		
(c) Wmk. "U.S.I.R."		
M 147 3c., black		

Type 43.

GOLDBACK (A.) CO.

1874. Arms of the State of Virginia in rect. Silk paper. Perf. 12. Type 43.

M 148. 1c., green ... ... — 4 0

GOLDBACK (A.)

1875. Arms of the State of Virginia in rect. Perf. 12. Type 43.

(a) Silk paper

M 149. 1c., green ... ... — 6 0

(b) Pink paper

M 150. 1c., green ... ...

Type 44.

GORMAN (THOS.) & BRO.

1865. Portrait to left in octagon. Perf. 12. Type 44.

	UN. s. d.	USED. s. d.
(a) Thin or medium paper.		
M 150a. 1c., black		
M 151. 1c., green	—	4 0
(b) Silk paper.		
M 152. 1c., green	—	2 0
GORMAN (THOS.)		
1876. Portrait to left in octagon. Perf. 12. Type 44.		
(a) Silk paper.		
M 153. 1c., green	—	0 2
(b) Pink paper.		
M 154. 1c., green	—	2 6
(c) Wmk. U.S.I.R."		
M 155. 1c., green	—	7 6

Type 45.

GREENLEAF & CO.

1864. Phoenix in circle or oval. Perf. 12. Type 45.

(a) Thin or medium paper.

M 156. 1c., green	—	10 0
M 157. 3c., lake-red	—	16 0
M 158. 5c., orange	—	20 0
(b) Silk paper.		
M 159. 1c., green	—	10 0
M 160. 3c., lake-red ...	—	16 0
M 161. 5c., orange		

Type 46.

GRIGGS & GOODWILL.

1874. Portrait to left in oval. Silk paper. Perf. 12. Type 46.

M 162. 1c., black ... ... — 2 6

1875. Design as last. Silk paper. Perf. 12.

M 163. 1c., green ... ... — 1 0

Type 47.

GRIGGS & SCOTT.

	UN. s. d.	USED. s. d.
1864 Portrait in circle Perf. 12. Type 47.		
(a) Thin paper.		
M 164. 1c., black	—	3 0
(b) Silk paper.		
M 165. 1c., black	—	3 0

Type 48

HALE (CHAS. S.)

1877 Square and compass in circle. Pink paper Perf. 12 Type 48.		
M 166. 1c., green	—	15 0

Type 49.

HENNING & BONHACK.

1868 Inscription on shield shaped tablet Thin paper. Perf 12 Type 49.		
M 167. 1c., blue	—	30 0
M 168. 1c., ultramarine ...		

Type 50.

HENRY (W. E.) & CO.

	UN. s. d.	USED. s. d.
1880. Rising sun with two keys crossed in centre. Wmk. "U. S.I.R." Perf. 12. Type 50.		
M 169. 1c., red	—	1 6
M 170. 1c., black	—	1 0

Type 51.

HOTCHKISS (J.G.)

1874. Portrait to left in oval. Perf. 12. Type 51.		
(a) Silk paper.		
M 171. 1c., green	—	0 2
(b) Pink paper.		
M 172. 1c., green	—	2 6
(c) Wmk. "U.S.I.R."		
M 173. 1c., green	—	3 0

Type 52.

HOWARD (B. & H. D.)

1864. Eagle to right in circle Thin paper. Perf. 12. Type 52.		
M 174. 1c., lake-red	—	15 0
1864. Eagle to right in circle Thin or medium paper. Perf. 12. Type 52.		
M 175 1c., blue	—	1 0
M 176. 1c., ultramarine ...		

HUNT (L.G.)

1870. Portrait to left in oval Perf. 12. Type. 46.		
(a) Thin or medium paper.		
M 177. 1c., black	—	25 0
(b) Experimental silk paper.		
M 178. 1c., black		
(c) Silk paper.		
M 179 1c., black	—	50 0

	UN. s. d.	USED. s. d.
Type 53.		
HUTCHINSON (D.F.), J.R.		
1881. Box of matches in circle. Wmk. "U.S.I R" Perf 12. Type 53.		
M 180. 1c., lake red	—	1 0
Type 54.		
IVES MATCHES.		
1881. Portrait in oval. Perf 12. Type 54.		
(a) Thin or medium paper		
M 181. 1c., blue	—	1 0
M 182. 1c., ultramarine ...	—	1 0
(b) Silk paper		
M 183. 1c., blue	—	0 3
IVES (P.T.)		
1865. Portrait in oval, rect. 90 x 17 mm. Thin paper. Perf. 12.		
M 184. 8c., blue	—	20 0
1876. Portrait in oval. Perf. 12. Type 54		
(a) Silk paper		
M 185. 1c., blue	—	0 6
(b) Pink paper		
M 186. 1c., blue	—	1 6
(c) Wmk. "U.S.I.R."		
M 187. 1c., blue	—	1 0
(d) Wmk. "U.S.I.R." Rouletted		
M 188. 1c, blue		
IVES & JUDD.		
1882. Star in circle. Perf. 12.		
(a) Silk paper		
M 189. 1c., green	—	0 6
(b) Pink paper		
M 190. 1c., green	—	2 0
(c) Wmk. "U.S.I.R."		
M 191. 1c., green	—	20 0

	UN. s. d.	USED. s. d.
THE IVES & JUDD MATCH CO.		
1882. Figure of Justice. Wmk. "U.S.I.R." Perf. 12.		
M 192. 1c., green	—	30 0
KIRBY & SONS.		
1875. Phoenix in circle. Silk paper. Perf. 12. Type 45.		
M 193. 1c., green	—	1 0
Type 55.		
KYLE (W. S.)		
1865. Portrait in circle. Perf. 12. Type 55		
(a) Thin paper.		
M 194. 1c., black	—	3 0
(b) Experimental silk paper.		
M 195. 1c., black		
(c) Silk paper.		
M 196. 1c., black	—	0 4
Type 56.		
LACOUR'S MATCHES.		
1867. Portrait in centre. Perf. 12. Type 56.		
(a) Thin paper.		
M 197. 1c., black	—	3 0
(b) Experimental silk paper.		
M 198. 1c., black	—	20 0
Type 57.		

	UN. s. d.	USED. s. d.
LEEDS, ROBINSON & CO.		
1883. Hand with thunderbolts in circle. Wmk. "U. S I. R." Perf. 12. Type 57.		
M 199. 1c., green.	—	7 6

Type 58.

LEIGH (H.)

	UN. s. d.	USED. s. d.
1867. Lighted Roman Lamp on pedestal in centre. Wmk. "U. S.I.R." Perf. 12. Type 58.		
M 200. 1c., blue	—	0 9
LEIGH & PALMER.		
1876. Lighted Roman lamp on pedestal in centre. Perf. 12 Type 58.		
(a) Silk paper.		
M 201. 1c., black	—	0 9
(b) Pink paper.		
M 202. 1c., black	—	12 6
(c) Wmk. "U.S.I.R."		
M 203. 1c., black.	—	4 0
LOEHR (JOHN).		
1875. Portrait in oval. Silk paper. Perf. 12. Type 31.		
M 204. 1c., blue	—	2 0
LOEHR (JOSEPH).		
1876. Portrait in oval. Perf. 12. Type 31.		
(a) Silk paper.		
M 205. 1c., blue	—	0 2
(b) Pink paper.		
M 206. 1c., blue	—	1 0
c) Wmk. "U.S.I.R."		
M 207. 1c., blue	—	0 6
MACKLIN (JOHN J.) & CO.		
1865. Cock to left, holding a lighted match in its beak. Thin paper. Perf. 12.		
M 208. 1c., black		

Type 59.

	UN. s. d.	USED. s. d.
MANSFIELD (F.) & CO.		
1875. Eagle to right in circle. Perf. 12. Type 59.		
(a) Silk paper.		
M 209. 1c., blue	—	0 9
(b) Pink paper.		
M 210. 1c., blue	—	1 0
(c) Wmk. "U.S.I R."		
M 211. 1c., blue	—	7 6

Type 60.

	UN. s. d.	USED. s. d.
MARYLAND MATCH CO.		
1872. Youth with banner inscribed "EXCELSIOR." Silk paper. Perf. 12. Type 60.		
M 212. 1c., blue	—	3 0
MATCHES (HEAD OF FRANKLIN).		
1864. Head of Franklin to right in oval. Perf. 12. Type 76.		
(a) Thin or medium paper.		
M 213. 1c., blue	—	1 6
(b) Silk paper.		
M 214. 1c., blue	—	0 9
MESSINGER (A.)		
1875. Portrait in circle. Perf. 12. Type 55		
(a) Silk paper.		
M 215. 1c., black	—	0 3
(b) Pink paper.		
M 216. 1c., black	—	1 6
(c) Wmk. "U.S.I.R."		
M 217. 1c., black	—	0 4
N. & CO. *See* NEWBAUER & CO.		

Type 61.

NATIONAL MATCH CO.

1879. Arms of the State of New York in circle. Wmk. "U.S.I.R." Perf. 12. Type 61.

	UN. s. d.	USED. s. d.
M 218. 1c., blue	—	3 0

NEWTON (F.P.)

1877. Portrait in circle. Perf. 12. Type 22.

(a) Silk paper.		
M 219. 1c., lake-red ...	—	0 4
(b) Pink paper.		
M 220. 1c., lake-red ...	—	0 9
(c) Wmk. "U.S.I.R."		
M 221. 1c., lake-red ...	—	0 6

NEW YORK MATCH CO.

1869. Eagle to right in circle. Perf. 12. Type 52.

(a) Thin or medium paper.		
M 222. 1c, vermilion ...	—	4 0
(b) Experimental silk paper.		
M 223. 1c., vermilion ...		
(c) Silk paper.		
M 224. 1c., vermilion ...	—	30 0

1869. Long rect., 23 x 60 mm. with name in central circle. Perf. 12.

(a) Thin paper.		
M 225. 1c., green	—	7 6
(b) Silk paper.		
M 226. 1c., green	—	0 6
M 227. 5c., blue	—	60 0

Type 62.

1871. Shield with U.S Arms. Perf. 12. Type 62.

(a) Thin paper.		
M 228. 1c., blue	—	7 6
(b) Experimental silk paper.		
M 229. 1c., blue		
(c) Silk paper.		
M 230. 1c., blue	—	0 2

Type 63.

NEWBAUER & CO.

1872. Lozenge with inscription in circle. Perf. 12. Type 63.

(a) Silk paper.		
M 231. 4c., green	—	0 2
(b) Pink paper.		
M 232. 4c., green	—	20 0
(c) Wmk "U.S.I.R."		
M 233. 4c., green	—	0 9

Type 64.

ORONO MATCH CO.

1866. Pine tree in oval. Perf. 12. Type 64.

(a) Thin paper.		
M 234. 1c., blue	—	1 6
(b) Silk paper.		
M 235. 1c, blue	—	1 0

P. M. CO. *See* PORTLAND MATCH CO.

PARK CITY MATCH CO.

1865. Eagle to right in oval or circle. Perf. 12. Type 30.

(a) Thin paper.		
M 236. 1c., green	—	6 0
M 237. 3c., orange	—	8 0
(b) Silk paper.		
M 238. 1c., green	—	4 0

	UN. s. d.	USED. s. d.
Type 65.		
PENN MATCH CO.		
1881. Portrait to right in oval. Wmk. "U.S.I.R." Perf. 12. Type 65.		
M 239. 1c., blue	—	5 0
PIERCE MATCH CO.		
1867. Volcano in oval. Thin paper. Perf. 12.		
M 240. 1c., green		
Type 66.		
PORTLAND MATCH CO.		
1865. Portrait to right in oval. Thin paper. Perf. 12. Type 66.		
M 241. 1c., black	—	3 0
Type 67.		
POWELL (V.R.)		
1864. Portrait of Washington to left in oval. Perf. 12. Type 67.		
(a) Thin or medium paper.		
M 242. 1c., blue	—	0 9
(b) Silk paper		
M 243. 1c., blue	—	0 4
R. C. W. *See* RYDER, CROUSE AND WELCH.		

	UN. s. d.	USED. s. d.
Type 68.		
READING MATCH CO.		
1880. Western hemisphere on globe in hexagon. Wmk. "U. S.I.R." Perf. 12. Type 68.		
M 244. 1c., black	—	1 6
Type 69.		
REED & THOMPSON.		
1878. Eagle to right in circle. Wmk. "U S.I.R." Perf. 12. Type 69.		
M 245. 1c., black	—	0 6
Type 70.		
Type 71.		
RICHARDSON (D.M.)		
1864-5. Portrait to left in circle or oval. Perf. 12. Types 70 & 71.		
(a) Thin or medium paper.		
M 246. 1c., black	—	0 4
M 247. 3c., vermilion ...		
M 248. 3c., blue	—	0 6

	UN. s. d.	USED. s. d.
(b) Silk paper.		
M 249. 1c., black	—	0 2
M 250. 3c., blue	—	0 4
M 251. 3c., ultramarine ...	—	0 4
1868. Design as last. Thin paper. Perf. 12.		
M 252. 1c., red	—	28 0
RICHARDSON MATCH CO.		
1875. Portrait to left in circle. Perf. 12. Types 70 & 71.		
(a) Silk paper.		
M 253. 1c., black	—	0 6
M 254. 3c., blue	—	0 4
(b) Pink paper.		
M 255. 1c., black	—	0 6
(c) Wmk. "U.S.I.R."		
M 256. 1c., black	—	0 2

Type 72.

ROEBER (H. & W.)

1866. Clasped hands on U.S. shield in circle. Perf. 12. Type 72.

	UN. s. d.	USED. s. d.
(a) Thin or medium paper.		
M 257. 1c., blue	—	0 8
M 258. 1c., ultramarine ...	—	0 8
(b) Silk paper		
M 259. 1c., blue	—	0 4
ROEBER (WM.)		
1875. Clasped hands on U.S. shield in circle. Perf. 12. Type 72.		
(a) Silk paper		
M 260. 1c., blue	—	0 2
(b) Pink paper		
M 261. 1c., blue	—	1 0
(c) Wmk. "U.S.I.R."		
M 262. 1c., blue	—	0 2
M 263. 1c., ultramarine	—	0 2

Type 73.

RUSSELL (E.T.)

1867. Portrait to left in circle. Perf. 12. Type 73.

	UN. s. d.	USED. s. d.
(a) Thin or medium paper.		
M 264. 1c., black	—	0 3
(b) Experimental silk paper.		
M 265. 1c., black		
(c) Silk paper.		
M 266. 1c., black	—	0 9

Type 74.

RYDER, CROUSE & WELCH.

1881. Arms and U.S. flags in rectangle. Wmk. "U.S.I.R." Perf. 12. Type 74.

	UN. s. d.	USED. s. d.
M 267. 1c., lake-red	—	7 6

S.C.B.C. *See* SWIFT & COURTNEY & BEECHER CO.

SAN FRANCISCO MATCH CO.

1872. Large rect., 70½ 45½ mm., with hand grasping a candle lighted at both ends in centre. Silk paper. Perf 12.

	UN. s. d.	USED. s. d.
M 268. 12c., blue	—	20 0

Type 75.

SCHMITT & SCHMITTDIEL.

1872. Portrait to left in oval. Perf. 12. Type 75.

	UN. s. d.	USED. s. d.
(a) Silk paper.		
M 269. 1c., vermilion ...	—	0 4
M 270. 3c., blue	—	1 0
(b) Pink paper.		
M 271. 1c., vermilion ...	—	7 6
(c) Wmk. "U.S.I.R."		
M 272. 1c., vermilion ...	—	0 6

Type 76.

SMITH (E\K)

1875. Head of Franklin to right in oval. Perf. 12. Type 76.

	UN. s. d.	USED. s. d.
(a) Silk paper.		
M 273. 1c., blue	—	0 6

	UN. s. d.	USED. s. d.
(b) Pink paper.		
M 274. 1c., blue	—	2 6
(c) Wmk. "U.S.I.R."		
M 275. 1c., blue	—	7 6
(d) Wmk. "U.S.I.R" Rouletted.		
M 276. 1c., blue		

Type 77.

STANDARD MATCH CO.

1882. U.S. flag to left in circle. Wmk. "U.S.I.R." Perf. 12. Type 77.

M 277. 1c., black.	—	2 6

Type 78.

STANTON (H.)

1866. Portrait to left in oval. Perf. 12. Type 78.

(a) Thin paper.		
M 278. 1c., black	—	1 6
(b) Silk paper.		
M 279. 1c., black	—	0 4
(c) Pink paper.		
M 280. 1c., black	—	2 0
(d) Wmk. "U.S.I.R."		
M 281. 1c., black	—	1 6

Type 79.

STAR MATCH CORPORATION.

1867. Star in circle. Perf. 12. Type 79.

	UN. s. d.	USED. s. d.
(a) Thin or medium paper.		
M 282. 1c., black	—	0 1
(b) Silk paper.		
M 283. 1c., black	—	0 1
(c) Pink paper.		
M 284. 1c., black	—	0 4
(d) Wmk. "U.S.I.R."		
M 285. 1c., black	—	0 1

Type 80.

SWIFT AND COURTNEY.

1864. Lozenge with inscription, in circle. Perf. 12. Type 80.

(a) Thin paper.		
M 286. 1c., blue	—	0 3
M 287. 1c., ultramarine ...	—	0 4
(b) Experimental silk paper.		
M 288. 1c., ultramarine ...		
(c) Silk paper.		
M 289. 1c., blue	—	0 2
M 290. 1c., blue (worn plate)		

SWIFT & COURTNEY & BEECHER CO.

1875. Lozenge with inscription, in circle. Perf. 12. Type 80.

(a) Silk paper.		
M 291. 1c., blue	—	0 1
M 292. 1c., ultramarine ...	—	0 1
(b) Pink paper.		
M 293. 1c., blue	—	0 4
(c) Wmk. "U.S.I.R."		
M 294. 1c., blue	—	0 2
M 295. 1c., ultramarine ...	—	0 2

1879. U.S flag in oval. Wmk. "U.S.I.R." Perf. 12. Type 15.

M 296. 1c., black	—	20 0

Type 81.

	UN. s. d.	USED. s. d.
TRENTON MATCH CO.		
1881. Arms of the State of New Jersey. Wmk., "U.S.I.R." Perf. 12. Type 81.		
M 297. 1c., blue	—	1 0
TYLER (E R.)		
1866. Star in circle. Perf. 12.		
(a) Thin paper.		
M 298 1c., green	—	0 9
(b) Silk paper.		
M 299. 1c., green	—	0 4

Type 82.

U.S.M. CO. *See* UNIVERSAL SAFETY MATCHES CO.

UNDERWOOD (ALEX.)

1867. Portrait to left in circle. Perf. 12. Type 82.

	UN. s. d.	USED. s. d.
(a) Thin paper.		
M 300. 1c., green	—	10 0
(b) Experimental silk paper.		
M 301. 1c., green		
(c) Silk paper.		
M 302. 1c., green	—	20 0

Type 83.

UNION MATCH CO.

1880. Stag's head in oval. Wmk. "U.S.I.R." Perf. 12. Type 83.

	UN. s. d.	USED. s. d.
M 303. 1c., black	—	2 6
THE UNIVERSAL SAFETY MATCH CO.		
1864. Lighted Roman lamp on pedestal in centre. Perf. 12. Type 58.		
(a) Thin or medium paper.		
M 304. 1c., black	—	1 6
(b) Silk paper.		
M 305. 1c., black	—	4 0

Type 84.

WASHINGTON MATCH CO.

1875. Portrait of Washington to left. Silk paper. Perf. 12. Type 84.

	UN. s. d.	USED. s. d.
M 306. 1c., black	—	7 6

Type 85.

THE WILMINGTON PARLOR MATCH CO.

1869. Western Hemisphere on globe in circle. Perf. 12. Type 85.

	UN. s. d.	USED. s. d.
(a) Thin or medium paper.		
M 307. 1c., black	—	7 6
(b) Silk paper.		
M 308. 1c., black	—	60 0

Type 86.

WISE & CO.

1869. Head of Liberty. Thin paper. Perf 12. Type 86

	UN. s. d.	USED. s. d.
M 309. 1c., black	—	60 0

Type 87.

	UN. s. d.	USED. s. d.
ZAISS (F.) & CO.		
1876. Portrait to right in circle. Perf. 12. Type 87.		
(a) Silk paper.		
M 310. 1c., black	—	0 4
(b) Pink paper.		
M 311. 1c., black	—	1 6
(c) Wmk. "U.S.I.R."		
M 312. 1c., black	—	0 4

Type 88.

	UN. s. d.	USED. s. d.
ZISEMANN, GRIESHEIM & CO.		
1868. Eagle to left in circle. Thin paper. Perf. 12. Type 88.		
M 313. 1c., green	—	60 0
1875. Design as last. Perf. 12. Type 88.		
(a) Thin or medium paper.		
M 314. 1c., blue	—	2 6
M 315. 1c., ultramarine ...	—	2 6
(b) Experimental silk paper.		
M 316. 1c., blue		
(c) Silk paper.		
M 317. 1c., blue	—	0 4

MATCH WRAPPERS.

	UN. s. d.	USED. s. d.
BYAM, CARLTON & CO.		
1864. Band, 130 x 98 mm. with two portraits to left. On Manilla paper.		
M.w. 1. 1c., black		
1865. Band, type as last but size 130 x 89 mm. On Manilla paper		
M.w. 2. 1c., black		
1866. Band, 94 x 54, with portrait to right.		
(a) On Manilla paper.		
M.w. 3. 1c., black		
(b) On white paper.		
M w. 4. 1c., black		
1866. Band, 81 x 50 mm. with two portraits to right. On Manilla paper.		
M.w. 5. 1c., black		
1875. Band, 94 x 56 mm. with portrait to left. On white paper.		
M.w. 6. 1c., black		
1875. Band, 95 x 57 mm., with two portraits to left. On Manilla paper.		
M.w. 7. 1c., black		
PORTLAND MATCH CO.		
1866. Band, 80 x 50 mm. with three-quarters portrait to right. On Manilla paper.		
M.w. 8. 1c., black		
POWELL (V.R.)		
Date ? Band, 27 x 54 mm. with central picture of two men, one holding a lighted match, the other smoking.		
(a) On Manilla paper.		
M.w. 9. 1c., black		
(b) On white paper.		
M.w. 10. 1c., black ...		

MEDICINE.

	UN. s. d.	USED. s. d.
ANGLO-AMERICAN DRUG CO.		
1881. Child playing with doll in circular disk. Perf. 12. Wmk. "U.S.I.R."		
Md 1. 1c., black		
AYER (J.C.) & CO.		
1863. Oblong rect., 137 x 15½ mm. with figure and value in centre. Imperf.		
(a) Thin paper.		
Md 2. 1c., black		
Md 3. 1c., red		
Md 4. 1c., carmine ...		
Md 5. 1c., purple		
Md 6. 1c., orange		
Md 7. 1c., green		
Md 8. 1c., blue		
(b) Silk paper.		
Md 9. 1c., black		
(c) Pink paper.		
Md 10. 1c., black		
(d) Wmk. "U.S.I.R."		
Md 11. 1c., black		
1863. Star shaped, with circle in centre containing signature.		
(a) Thin paper.		
Md 12. 4c., blue		
Md 13. 4c., ultramarine ...		
Md 14. 4c., black		
Md 15. 4c., red		
Md 16. 4c., vermilion ...		
Md 17. 4c., purple		
Md 18. 4c., green		

	UN. s. d.	USED. s. d.
(b) Thick paper.		
Md 19. 4c., pale blue ...		
(c) Silk paper.		
Md 20. 4c., blue		
Md 21. 4c., ultramarine ...		
(d) Wmk., "U.S.I.R."		
Md 22. 4c., blue		
Md 23 4c., ultramarine ...		
Var. : Not cut into star shape.		
(a) Thin paper.		
Md 24. 4c., blue		
(b) Silk paper.		
Md 25. 4c., blue		
(c) Wmk., "U.S.I.R.."		
Md 26. 4c., blue		
BARHAM PILE CURE CO.		
1878 Oblong rect., 194 x 18½ mm, with bull's head on circular disk in centre. Wmk. Large diamonds. Perf. 12.		
Md 27. 4c., green	—	2 6
BARNES (D.S.)		
1863. Long rect., with three-quarter face portrait to right in circle. Perf. 12.		
Md 28. 1c., black	—	3 0
Md 29. 2c., black	—	3 0
Md 30 4c., black	—	2 0
1863. Same types &c., as last with colour changed,		
Md 31. 1c., vermilion ...	—	40 0
Md 32. 2c., vermilion ...	—	20 0
Md 33. 4c., vermilion ...		
BARNES (DEMAS).		
1865. Types, &c., as for D. S. Barnes. Perf. 12.		
Md 34. 1c., black	—	2 0
Md 35. 2c., black	—	2 0
Md 36. 4c., black	—	1 3
BARNES (DEMAS) & CO.		
1866. Rect., 61 x 15 mm, with five-storied building in centre.		
(a) Thin paper		
Md 37. 1c., black	—	1 3
Md 38. 2c., black	—	1 8
Md 39. 4c., black	—	1 8
(b) Thick paper.		
Md 40. 1c., black		
(c) Silk paper.		
Md 41. 1c, black	—	20 0
Md 42. 2c., black	—	30 0
BARR (T. H.) & CO.		
1870. Rect., 62 x 25 mm., with portrait in oval. Perf. 12.		
Md 43. 4c., black	—	1 0

	UN. s. d.	USED. s. d.
BARRY'S TRICOPHEROUS		
Type 89.		
1865. Oblong rect., with Alchemist in centre. Perf. 12. Type 89.		
(a) Thin paper.		
Md 44. 2c., green	—	2 0
(b) Silk paper.		
Md 45. 2c., green	—	2 0
BARRY'S PROPRIETARY		
1874. Type as for "Barry's Tricopherous" Perf. 12. Type. 89		
(a) Silk paper		
Md 46 2c., green	—	1 0
(b) Pink paper		
Md 47. 2c., green	—	12 6
(c) Wmk. "U.S.I.R."		
Md 48. 2c., green	—	0 9
BENNETT (D.M.)		
1865. Eagle on shield. Perf. 12.		
(a) Thin paper		
Md 49. 1c., lake		
(b) Thick paper		
Md 50. 1c., lake	—	1 6
BLOW (W.T.)		
1863. Eye on circular disk. Perf. 12.		
(a) Thin paper		
Md 51., 1c., green	—	5 0
(b) Silk paper		
Md 52. 1c, green	—	5 0
(c) Pink paper		
Md 53 1c., green	—	15 0
(d) Wmk. "U.S.I.R."		
Md 54. 1c., green	—	2 6
BRANDRETH (B.)		
1863. Ram on shield in central circle. Perf. 12 & Imperf.		
(a) Thin paper		
Md 55. 1c., black		
Md 56. 1c., black (Imp.) ...	0 6	0 2
(b) Thick paper. Imperf.		
Md 57. 1c., black	—	0 2

	UN. s. d.	USED. s. d.
(c) Silk paper.		
Md 58. 1c., black		
Md 59. 1c., black (Imp.)	—	0 2
BRANDRETH (ALLCOCK'S POROUS PLASTER.)		
1875. Type as last, rect. 41 x 60 mm., with additional inscription "ALLCOCK'S POROUS PLASTER." Silk paper. Imperf.		
Md 60. 1c., black	—	2 6
1875. Type as last, rect. 24 x 30 mm. Imperf.		
(a) Silk paper		
Md 61. 1c., black	—	0 2
Md 62. 1c., black (perf. 12.)		
(b) Pink paper		
Md 63. 1c., black	—	0 9
(c) Wmk. "U.S.I.R."		
Md 64. 1c., black	—	0 2
BROWN (C.F.)		

Type 90.

	UN. s. d.	USED. s. d.
1870. Horse and groom in circular disk. Perf. 12. Type 90.		
(a) Thin paper.		
Md 65. 1c., blue		
(b) Thick paper.		
Md 66. 1c., blue	—	5 0
Md 67. 1c., ultramarine ...		
(c) Silk paper.		
Md 68. 1c., blue	—	0 9
Md 69. 1c., ultramarine ...		
(d) Wmk. "U.S.I.R."		
Md 70. 1c., blue	—	0 9
Md 71. 1c., ultramarine ...		
BROWN (F.)		
1869. Head of Washington to left in oval. Imperf.		
(a) Thin paper.		
Md 72. 2c., black (Die 1) ...	—	7 6
(b) Silk paper.		
Md 73. 2c., black (Die 1) ...	—	0 9
Md 74. 2c., black (Die 2) ...	—	3 6
(c) Pink paper.		
Md 75. 2c., black (Die 1) ...		

	UN. s. d.	USED. s. d.
(d) Wmk. "U.S.I.R."		
Md 76. 2c., black (Die 1) ...	—	0 9
Note. In Die 2 the inscriptions in script at the sides has been recut and are more distinct than in die 1; the "E" both of "FRED" and of "GENUINE" is properly shaped and has the loops intact		
BROWN (JOHN I.) & SON.		
1863. Oblong rect., 61½ x 23 mm., with inscription "Brown's Bronchial Troches" in central circular disk. Perf. 12.		
(a) Thin paper.		
Md 77. 1c., black	—	1 0
Md 78. 2c., green	—	1 6
Md 79. 4c., brown	—	7 6
(b) Experimental silk paper.		
Md 80. 2c., green		
(c) Silk paper.		
Md 81. 1c., black	—	0 9
Md 82. 2c., green	—	0 4
Md 83. 4c., brown	—	2 6
(d) Pink paper.		
Md 84. 2c., green	—	10 0
(e) Wmk. "U.S.I.R."		
Md 85. 1c., black	—	0 4
Md 86. 2c., green	—	10 0
Md 87. 4c., red-brown ...	—	80 0
BULL (JOHN).		
1866. Three-quarters portrait to left in oval disk. Perf. 12.		
(a) Thin paper.		
Md 88. 1c., black	—	4 0
Md 89. 4c. blue		
(b) Thick paper.		
Md 90. 4c., blue		
(c) Silk paper.		
Md 91. 1c., black	—	1 0
Md 92. 4c., blue		
(d) Pink paper.		
Md 93. 1c., black	—	12 0
Md 94. 4c., blue		
(e) Wmk. "U.S.I.R."		
Md 95. 1c., black	—	1 0
Md 96. 4c., blue	—	1 0
Md 97. 4c., ultramarine ...	—	1 6
BURNETT (JOSEPH) & CO.		
1870. Lady on galloping horse in circle. Perf. 12. Type 91.		
(a) Thin paper.		
Md 98. 4c., black	—	7 6
(b) Silk paper.		
Md 99. 4c., black	—	0 4
(c) Pink paper.		
Md 100. 4c., black	—	12 6

Type 91.

	UN. s. d.	USED. s. d.
(d) Wmk. "U.S.I.R."		
Md 101. 4c., black	—	0 6
CAMPION (J.W.) & CO.		
1875. Oblong rect., 92 x 19 mm., with pine trees and inscriptions.		
(a) Silk paper.		
Md 102. 4c., black (uncut) ...	—	16 0
Md 103. 4c., ,, (die cut) ...	—	1 0
(b) Pink paper.		
Md 104. 4c., black (uncut) ...		
Md 105. 4c., black (die cut ...	—	8 0
(c) Wmk. "U.S.I.R."		
Md 106. 4c., black (uncut) ...	—	14 0
Md 107. 4c., black (die cut) ...	—	0 9
CANNON & CO.		
1876. Oblong rect., 58 x 17 mm., with female head to left in circle. Imperf. Type 103.		
(a) Silk paper.		
Md 108. 4c., blue-green ...	—	3 0
(b) Pink paper.		
Md 109. 4c., blue-green ...	—	10 0
(c) Wmk. "U.S.I R."		
Md 110. 4c., blue-grecn ...	—	1 6
CENTAUR (THE) CO.		
1878. A centaur in circle. Perf 12		
(a) Pink paper.		
Md 111. 1c., vermilion ...	—	2 6
Md 112. 2c., black	—	2 6
(b) Wmk. "U.S.I R."		
Md 113. 1c., pink	—	0 9
Md 114. 1c., dull red ...	—	0 9
Md 115. 2c., black	—	0 4
Md 116. 4c., black	—	3 0
CHASE (A.W.) SON & CO.		
1877. Portrait in oval. Perf. 12.		
(a) Silk paper.		
Md 117. 1c., black	—	1 6
Md 118. 2c., black	—	2 6
Md 119. 4c., black	—	3 0
(b) Wmk. "U.S.I.R."		
Md 120. 1c., black		
CLARKE (R.C. & C.S.)		
1873. Oblong rect., with 3 circular disks with letters "A.B.C." Perf. 12.		
(a) Silk paper.		
Md 121 4c., black	—	0 9
(b) Wmk. "U.S.I.R."		
Md 122. 4c., black	—	1 3
CLARKE (W.E.)		

Type 92.

	UN. s. d.	USED. s. d.
1879. Inscription in centre. Wmk. "U S I R" Perf. 12. Type 92.		
Md 123. 6c., black	—	2 6
1880. A man wrestling with death in centre. Wmk. "U.S.I.R." Perf. 12.		
Md 124. 3c., blue	—	1 6
COLLINS BROS.		

Type 93.

	UN. s. d.	USED. s. d.
1867. Three-quarters portrait to right. Perf. 12. Type 93.		
(a) Thin paper.		
Md 125. 1c., black	—	2 0
(b) Experimental silk paper.		
Md 126. 1c., black	—	30 0
COMSTOCK (W.H.)		
1880. Three-quarters portrait to left in oval. Wmk. "U.S.I.R." Perf. 12.		
Md 127. 1c., black	—	0 6
COOK & BERNHEIMER.		
1883. Long oblong rect. with sun in centre. Wmk. "U.S.I.R." Perf. 12.		
Md 128. 4c., blue	—	2 0
CRITTENTON (C.N.)		
1876-77. Beehive in oval. Perf. 12.		

	UN. s. d.	USED. s. d.
(a) Silk paper.		
Md 129. 1c., black	—	0 2
Md 130. 2c., black	—	10 0
(b) Pink paper.		
Md 131. 2c., black	—	3 0
(c) Wmk. "U.S.I.R."		
Md 132. 2c., black	—	0 4
1878. Type as last. Perf. 12.		
(a) Pink paper.		
Md 133. 1c., blue	—	3 0
(b) Wmk. "U.S.I.R."		
Md 134. 1c., blue	—	0 2
CROOK (OLIVER) & CO.		
1869. A tar making scene in circular disk. Perf. 12.		
(a) Thin paper.		
Md 135. 4c., black		
(b) Thick paper.		
Md 136. 4c. black	—	2 6
(c) Silk paper		
Md 137. 4c., black	—	1 6
CURTIS (JEREMIAH) & SON.		
1863-64 Child with doll in circular disk Perf. 12.		
(a) Thin paper.		
Md 138. 1c., black	—	2 0
Md 139. 2c., black	—	0 9
(b) Silk paper.		
Md 140. 2c., black	—	0 4
(c) Pink paper.		
Md 141. 2c., black	—	16 0
(d) Wmk. "U.S.I.R."		
Md 142. 1c., black	—	1 6
Md 143. 2c., black	—	7 6
CURTIS & BROWN.		
1865. Inscription in oval. Perf. 12.		
(a) Thin paper.		
Md 144. 1c., black	—	1 6
(b) Silk paper.		
Md 145. 1c., black	—	0 4
1871. Long oblong rect., with figure of value in centre. Silk paper. Perf. 12.		
Md 146. 2c., black	—	2 6
CURTIS & BROWN MF'G CO.		
1877. Types as for "CURTIS & BROWN" Perf. 12.		
(a) Silk paper.		
Md 147. 2c., black	—	30 0
(b) Pink paper.		
Md 148. 1c., black	—	6 0
(c) Wmk. "U.S.I.R."		
Md 149. 1c., black	—	0 4
Md 150. 2c., black	—	40 0
DALLEY'S HORSE SALVE		
1867. Oblong rect, with farm scene on oval disk. Perf. 12.		
(a) Thin paper		
Md 151. 2c., green	—	1 6
(b) Silk paper		
Md 152. 2c., green	—	1 0
(c) Wmk. "U.S.I.R."		
Md 153. 2c., green	—	1 0
DALLEY'S PAIN EXTRACTOR		
1865 Long oblong rect., 81 x 20 mm., with three-quarter's portrait to left in oval. Perf. 12		
(a) Thin paper		
Md 154. 1c., black (Die 1, error $100)		
Md 155. 1c., black (Die 2. $ 1.00)	—	1 6
(b) Silk paper		
Md 156. 1c., black (Die 2) ...	—	0 4
(c) Wmk. "U.S.I.R."		
Md 157. 1c., black (Die 1)		
Md 158. 1c., black (Die 2)	—	0 9
DAVIS (PERRY) & SON.		

Type 94.

1869. Monogram "P. D." in centre. Perf. 12. Type 94		
(a) Thin paper		
Md 159. 1c., blue	—	0 9
Md 160. 1c., ultramarine ...	—	1 0
Md 161. 2c., violet	—	16 0
Md 162. 2c., black	—	12 6
Md 163. 4c., brown	—	1 6
(b) Silk paper.		
Md 164. 1c., blue	—	0 4
Md 165. 2c., violet	—	0 6
Md 165a. 2c., slate	—	12 6
Md 166. 2c., carmine-lake ...	—	20 0
Md 167. 4c., brown	—	0 6
(c) Wmk. "U.S.I.R."		
Md 168. 1c., blue	—	0 9
Md 169. 2c., black	—	16 0
Md 170. 2c., slate	—	1 6
Md 171. 4c., red-brown ...	—	1 6
N.B. Scott lists the 1c., blue on pink paper.		

BRITISH 12 OCT 1915 BOSTON

MORLEY'S Philatelic Journal.

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Edited by L. W. FULCHER, B.Sc.

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JANUARY 1905.

NEW SOUTH WALES.

ELECTRIC TELEGRAPH.

1871. UNUSED.

	s.	d.
1d., red and black ...	5	0
2d., blue and black ...	6	0
6d., red-brown and black	7	6
1/-, blue and black ...	10	0
2/-, brown and black ...	15	0
4/-, violet and black ...	50	0

GREAT BRITAIN.

POSTAGE.

1872.

The rare 6d., deep chestnut plate 12, (instead of pale buff), fine used copy £10.

1d., black 1840, reconstructed sheet, (240 stamps)—£5.

2d., blue 1841, reconstructed sheet—40/-.

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CATFORD, S.E.

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS

REVENUES.

INDIAN NATIVE STATES.

BHAVNAGAR DURBAR.

1903.

	UNUSED. s.	d.
1a., purple	0	3
2a., blue	0	5
4a., brown	0	10

CAMBAY.

1a., green	0	3
4a., blue	0	9
8a., rose	1	6
1 rupee, lilac	2	9

COCHIN.

SPECIAL ADHESIVE.

8 puttans, purple	1	6
16 ,, green	3	0

RECEIPT.

1 puttan, violet	0	3

COURT FEES.

½ fanan, black	0	5
1 ,, ,, ...	0	10
2 ,, ,, ...	1	8
3 ,, ,, ...	2	6
4 ,, ,, ...	3	6
5 ,, ,, ...	4	6
6 ,, ,, ...	5	6
4 annas, violet	0	8
6 ,, ,, ...	1	0
8 ,, ,, ...	1	3
1 rupee, ,, ...	2	9
2 ,, pink	5	6

INDORE (HOLKAR).

1904.

1a., brown	0	3
2a., red	0	5
4a., blue	0	10
8a., red	1	6

PALANPUR.

1a., indigo and black	0	3
2a., brown and black	0	5
4a., blue and black	0	10
8a., brown and black	1	6

Wanted to purchase. Revenue stamps of older issues of all the Native States—also new issues or unchronicled varieties of any of the States.

REVENUES.

GIBRALTAR.

Stamp Duty. 1891.

	UNUSED s.	d.
30 centavos, lilac	0	4
1 peseta 25c., ,, ...	0	9
1 ,, 85c., ,, ...	0	9
2 ,, 50c., ,, ...	0	9
5 pesetas ,, ...	1	6

UGANDA.

Inland Revenue.

1 rupee, blue	0	9
5 rupees, brown	2	6

MAURITIUS.

Internal Revenue.

5 cent., mauve, wmk. wide CA. ...	0	3

FEDERATED MALAY STATES.

Judicial.

5c., brown and black	0	3

SWAZIELAND.

Revenue only.

1d., red and black (CA. multiple) ...	0	3
6d., yellow-brown and black (CA.) ...	2	0
1/-, green and violet (CC.) ...	2	0

BUCAREST.

(Roumania.)

5 bani, black on yellow	0	4
10 ,, ,, ,, white	0	6
25 ,, ,, ,, blue	1	0
50 ,, ,, ,, purple	2	0

ARGENTINE.

Municipal de Loberia.

1c., violet	0	4

CATAMARCA.

1c., red, surcharged 1901	0	
1c., ,, ,, 1902	0	6
1c., ,, ,, 1903	0	6
1c., ,, ,, 1904	0	4
5c., ,, ,, 1904	0	8
1c., ,, ,, 1904 inverted ...	0	9

VICTORIA.

Beer Duty.

2d., red (obsolete and scarce) ...	1	6

MALTA.

Revenue.

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1½d., ,, ...	1	0
1½d., brown type 1	1	0
1½d., ,, ,, 2 no outer line ...	1	6
1½d., yellow ,, 2 ,, ,, ...	0	9
2d., blue	0	6
2d., lake	1	0
2½d., marone	0	9
2½d., blue	2	6
3d., rose	2	0
4d., red	1	0
6d., violet	2	0
1/-, green	2	6

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1½d., ,, ...	1	6
1½d., brown type 1	1	6
1½d., yellow ,, 2	1	6
2d., blue	1	6
2d., lake	1	6
2½d., marone	0	9
3d., rose	2	0
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4d., vermilion	2	6
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½d., ,, ,, white	0	2
½d., ,, ,, lilac blue ...	1	6
½d., ,, ,, pale blue ...	1	0
½d., ,, ,, green	1	6
½d., ,, ,, crimson ...	1	6
½d., ,, ,, pink	1	0
½d., ,, ,, yellow ...	0	9
½d., green on buff	0	4
1d., red-brown on buff	0	6
½d., green (King)	0	4
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½d., lilac on buff (with border) ...	0	2
½d., ,, ,, white ,, ,, ...	0	2
1½d., brown on buff	1	0
½d., red-brown on buff	0	2
½d., ,, ,, white	0	2
1d., brown on buff	0	9
1½d., ,, ,, ,, ...	0	6
2d., ,, ,, ,, ...	0	9
½d., green on white	0	2
1d., vermilion on buff	0	6
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INDIAN NATIVE STATES.

BHAVNAGAR DURBAR.

1903.

	UNUSED. s.	d.
1a., purple	0	3
2a., blue	0	5
4a., brown	0	10

CAMBAY.

1a., green	0	3
4a., blue	0	9
8a., rose	1	6
1 rupee, lilac	2	9

COCHIN.

SPECIAL ADHESIVE.

8 puttans, purple	1	6
16 ,, green	3	0

RECEIPT.

1 puttan, violet	0	3

COURT FEES.

½ fanan, black	0	5
1 ,, ,, ...	0	10
2 ,, ,, ...	1	8
3 ,, ,, ...	2	6
4 ,, ,, ...	3	6
5 ,, ,, ...	4	6
6 ,, ,, ...	5	6
4 annas, violet	0	8
6 ,, ,, ...	1	0
8 ,, ,, ...	1	3
1 rupee, ,, ...	2	9
2 ,, pink	5	6

INDORE (HOLKAR).

1904.

1a., brown	0	3
2a., red	0	5
4a., blue	0	10
8a., red	1	6

PALANPUR.

1a., indigo and black	0	3
2a., brown and black	0	5
4a., blue and black	0	10
8a., brown and black	1	6

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1 ,, 85c., ,, ...	0	9
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1/-, green and violet (CC.) ...	2	0

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5 bani, black on yellow	0	4
10 ,, ,, ,, white	0	6
25 ,, ,, ,, blue	1	0
50 ,, ,, ,, purple	2	0

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APRIL 7th and 8th, 1905,

AT

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MARCH 1905.

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	UN. s.	UN. d.	USED. fiscally s.	USED. fiscally d.
6d., grey ...	0	9	0	1
6d., brown ...	4	0	0	6
1/-, grey ...	5	0	0	9
1/-, brown ...	1	3	0	1
1/6, blue ...	2	6	0	3
2/-, magenta ...	4	0	0	3
3/-, chestnut ...	4	0	0	6
4/-, grey ...			10	0
5/-, rose ...	7	6	0	4
6/-, green ...			15	0
10/-, orange ...	12	6	0	9
£1, violet ...	25	0	1	0
£5, green ...	107	6	0	6
6d., in black on 8/-, yellow			5	0

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Set of 12, unused	...	...	5	0
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Morley's Colonial Revenue Stamps Vol 1 Antigua to India, on thick paper bound dark green cloth reduced to 6/- (Carriage abroad extra.)

Handy Pocket Albums for Reconstructed Sheets of English Stamps, 3d, per doz. 2/6

All my publications can now be obtained at the Stamp Shop of
Mr. G. W. PEPPER, 220 EAST 57th STREET, NEW YORK.

RARE COLONIAL REVENUE STAMPS.

ANTIGUA.

	UN. s.	UN. d.	USED. s.	USED. d.
1870. *CC.*				
10/-, blue and orange ...	80	0	60	0

BASUTOLAND.

1895. Diagonal surcharge.

1d., green on yellow ...	20	0		

BRITISH GUIANA.

1869. Inland Revenue, perf. 10.

30$, dark green	75	0		

CANADA.

1864. Bills.

7c., blue, error "SFVEN" ...	80	0	40	0

1869. **Error Centre inverted.**

2$, red and black ...			150	0

Ontario Fee Fund.

1864. FF in yellow.

70c., green and yellow ...	60	0		

CAPE OF GOOD HOPE.

1854. Embossed.

10/-, green			21	0
20/-, dark green			30	0
£10, dark blue			80	0
12d., lilac perf. 11½. ...			40	0
1875. Provisionals.				
1d., on 6d., lilac ...	100	0	50	0

CEYLON.

1856. Foreign bill, type 2.

2/8, red lilac	300	0		
5/-, "	300	0		
1860. **Embossed "in Sets"**				
1d., white	100	0		
2d., "	80	0		
3d., "	100	0		
1/-, "	100	0		
1/4, "	80	0		
1/8, "	80	0	25	0
3/4, "	80	0	30	0
5/-, "	120	0		
6/8, "	300	0		
Ditto, *tête bêche pairs.*				
2d., white	180	0		
1/4, "	180	0		
1/8, "	180	0		
3/4, "	180	0		

MAURITIUS.

Bills. 1869. Lithograph.

Thirds of Exchange.

	UN. s.	UN. d.	USED. s.	USED. d.
1d., deep blue			4	0
2d., rose	20	0	7	6
4d., vermilion	15	0	4	0
6d., green			7	6
1/3, brown			12	6
1/8, green			15	0
3/4, purple			20	0
5/-, orange			25	0
6/8, yellow			80	0
8/4, blue			100	0
16/8, violet-brown ...			60	0
1888.				
Insurance.				
50c., blue and black ...			40	0

NATAL.

1869. Embossed, p. 12½.

1d., yellow paper ...	25	0	5	0
1d., blue "	30	0	10	0
1d., rose "	40	0		
3d., rose "	20	0	10	0
6d., " "	25	0	7	6
1/-, brown "	80	0	20	0
2/6, green "			17	6

NEVIS.

1877. Embossed.

1d., white wove paper ...			15	0
1/-, blue wove " ...			20	0

NEW REPUBLIC.

7/6, violet and black ...	20	0		
13/-, " " ...	40	0		
20/-, " " ...	80	0		

QUEENSLAND.

1866. No wmk.

6/-, bistre			40	0

STRAITS SETTLEMENTS.

1871. Foreign bill. CC. 14.

9c., violet and red ...	15	0	10	0
18c., " " ...	17	6	10	0
36c., " " ...	21	0	15	0
1$ 50c., " " ...			20	0
3$, " " ...			30	0

ZULULAND.

1890.

5/-, lilac and carmine ...			40	0
£5, green and carmine ...			80	0
£20, green and black ...			150	0

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. VI. No. 4. **PRICE THREEPENCE.** **APRIL 1905.**

APRIL 1905.

ORANGE RIVER COLONY.

POSTAL FISCALS.

1882.

	UN. s.	UN. d.	USED. fiscally s.	USED. fiscally d.
6d., grey ...	0	9	0	1
6d., brown ...	4	0	0	6
1/-, grey ...	5	0	0	9
1/-, brown ...	1	3	0	1
1/6, blue ...	2	6	0	3
2/-, magenta ...	4	0	0	3
3/-, chestnut ...	4	0	0	6
4/-, grey ...			10	0
5/-, rose ...	7	6	0	4
6/-, green ...			15	0
10/-, orange ...	12	6	0	9
£1, violet ...	25	0	1	0
£5, green ...	107	6	0	6
6d., in black on 8/-, yellow			5	0

WALTER MORLEY,

15, Brownhill Gardens,

CATFORD, S.E.

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RARE COLONIAL REVENUE STAMPS.

ANTIGUA.

	UN. s.	UN. d.	USED. s.	USED. d.
1870. *CC.*				
10/-, blue and orange ...	80	0	60	0

BASUTOLAND.

1895. Diagonal surcharge.

1d., green on yellow ...	20	0

BRITISH GUIANA.

1869. Inland Revenue, perf. 10.

30$, dark green	75	0

CANADA.

1864. Bills.

7c., blue, error "SFVEN" ...	80	0	40	0

1869. **Error Centre inverted.**

2$, red and black ...			150	0

Ontario Fee Fund.

1864. FF in yellow.

70c., green and yellow ...	60	0

CAPE OF GOOD HOPE.

1854. Embossed.

10/-, green			21	0
20/-, dark green			30	0
£10, dark blue			80	0
12d., lilac perf. 11½. ...			40	0
1875. Provisionals.				
1d., on 6d., lilac ...	100	0	50	0

CEYLON.

1856. Foreign bill, type 2.

2/8, red lilac	300	0
5/-, ,, ...	300	0

1860. **Embossed "in Sets"**

1d., white	100	0		
2d., ,, ...	80	0		
3d., ,, ...	100	0		
1/-, ,, ...	100	0		
1/4, ,, ...	80	0		
1/8, ,, ...	80	0	25	0
3/4, ,, ...	80	0	30	0
5/-, ,, ...	120	0		
6/8, ,, ...	300	0		
Ditto, *tête bêche pairs.*				
2d., white	180	0		
1/4, ,, ...	180	0		
1/8, ,, ...	180	0		
3/4, ,, ...	180	0		

MAURITIUS.

Bills. 1869. Lithograph.

Thirds of Exchange.

	UN. s.	UN. d.	USED. s.	USED. d.
1d., deep blue			4	0
2d., rose	20	0	7	6
4d., vermilion	15	0	4	0
6d., green			7	6
1/3, brown			12	6
1/8, green			15	0
3/4, purple			20	0
5/-, orange			25	0
6/8, yellow			80	0
8/4, blue			100	0
16/8, violet-brown ...			60	0
1888.				
Insurance.				
50c., blue and black ...			40	0

NATAL.

1869. Embossed, p. 12½.

1d., yellow paper ...	25	0	5	0
1d., blue ,, ...	30	0	10	0
1d., rose ,, ...	40	0		
3d., rose ,, ...	20	0	10	0
6d., ,, ,, ...	25	0	7	6
1/-, brown ,, ...	80	0	20	0
2/6, green ,, ...			17	6

NEVIS.

1877. Embossed.

1d., white wove paper ...			15	0
1/-, blue wove ,, ...			20	0

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7/6, violet and black ...	20	0
13/-, ,, ,, ...	40	0
20/-, ,, ,, ...	80	0

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1866. No wmk.

6/-, bistre			40	0

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36c., ,, ,, ...	21	0	15	0
1$ 50c., ,, ,, ...			20	0
3$, ,, ,, ...			30	0

ZULULAND.

1890.

5/-, lilac and carmine ...			40	0
£5, green and carmine ...			80	0
£20, green and black ...			150	0

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6d., grey ...	0	9	0	1
6d., brown ...	4	0	0	6
1/-, grey ...	5	0	0	9
1/-, brown ...	1	3	0	1
1/6, blue ...	2	6	0	3
2/-, magenta ...	4	0	0	3
3/-, chestnut ...	4	0	0	6
4/-, grey ...			10	0
5/-, rose ...	7	6	0	4
6/-, green ...			15	0
10/-, orange ...	12	6	0	9
£1, violet ...	25	0	1	0
£5, green ...	107	6	0	6
6d., in black on 8/-, yellow			5	0

WALTER MORLEY,

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.
GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

NEW REPUBLIC POSTAGE.

FEBRUARY, 1887.

Undated, with Embossed Arms.

	UN. s.	UN. d.	USED. s.	USED. d.
3d., yellow, d under B of Republic ...	2	6	3	0
3d., yellow, d under BL of Republic ...	5	0	6	0
4d., yellow	4	0	5	0
6d., yellow, 6 under U ...	5	0	6	0
6d., ,, 6 ,, U with d slanting ...	10	0		
6d., yellow, 6 under BL ...	7	6	10	0
9d., ,, 9 ,, U ...	6	0	7	6
9d., ,, 9 ,, U d wider under L ...	50	0		
9d., yellow, 9 under UB d slanting	10	0	12	6
9d., yellow, 9 under PU ...	20	0		
1/-, yellow, S close to 1/- under B	10	0	12	6
1/-, yellow, S wider from 1/-, under BL ...	20	0	15	0
1/6, yellow, ...	40	0		
2/-, ,, ...	16	0	20	0
2/6, ,, ...	15	0	20	0
3/-, ,, ...	25	0	30	0
4/-, ,, ...	20	0	20	0
5/-, ,, ...	20	0	20	0
5/6, ,, 6 close to 5 ...	20	0	25	0
5/6, ,, 6 wider from 5	70	0		
7/6, ,, ...	30	0	25	0
10/-, ,, S under I ...	10	0	10	0
10/-, ,, S ,, L ...	20	0	17	6
10/-, ,, 6 close to 10, S under IE ...	10	6	12	6
10/6, yellow, 6 wider from 10, S under E ...	100	0	70	0
£1, yellow, ...	40	0	25	0

Varieties without "ZUID AFRICA"

*10/-, in block of 8, and 10/6, in a pair unused.
*Variety double printed, 10/-, yellow, unused.

Varieties with *arms inverted.*

3d., yellow, ...	10	0	12	6
4d., ,, ...	6	0	10	0
6d., ,, 6 under UB ...	40	0		
6d., ,, 6 ,, BL ...	12	6		

	UN. s.	UN. d.	USED. s.	USED. d.
1/-, yellow, S close to 1/- ...	20	0	25	0
2/-, ,, ...	25	0	30	0
2/6, ,, ...	12	6		
3/-, ,, ...	70	0	80	0
7/6, ,, ...	80	0		
10/-, ,, ...	12	6		
20/-, ,, ...	35	0	45	0

Pairs, with Arms embossed, tête bêche.

3d., yellow	100	0		
6d., ,, ...	150	0		
10/-, ,, ...	70	0		
1d., blue	2	0	2	0
2d., ,, ...	2	0	2	0
3d., ,, d under L ...	10	0		
3d., ,, d ,, B ...	7	6		
4d., ,, d ,, L ...	15	0		
4d., ,, d ,, BL ...	10	0		
6d., ,, d ,, BL ...	10	0	12	6
6d., ,, d ,, LI ...	15	0		
1/6, ,, ...	7	6	10	0
1d., ,, with d slanting ...	20	0	15	0
2d., ,, arms embossed in relief at back	80	0		

Varieties with Arms inverted.

1d., blue	10	0	10	0
2d., ,, ...	12	6	12	6
3d., ,, ...	40	0		
4d., ,, ...	50	0		
6d., ,, ...	60	0		

Pairs, with Arms embossed, tête bêche.

1d., blue	100	0		
2d., ,, ...	60	0		
3d., ,, ...	100	0		
4d., ,, ...	100	0		

*Varieties—1d. and 2d., blue *imperf.*, unused, large margins.

*2d., blue, strip of 3 with *centre stamp printed tête bêche*, unused.

*Prices on application if unsold.

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		s.	d.
1d., black, fine copies,	used ...	0	6
1d., ,, pairs	,, ...	2	6
2d., blue, very fine copies	,, ...	2	6
2d., ,, ,, pairs	,, ...	5	6

1847-54 OCTAGONAL.

6d., violet, very fine, used	...	2	6
10d., brown ,, ,, ...	...	10	0
1/-. green ,, ,, ...	...	2	0

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All Souls, Exeter, St John's (Camb.) St. John's (Oxon), and Selwyn Unused, set of 5 ...	...	10	0

RAILWAY LETTER FEES.

Set of 12, unused	...	5	0
Set of 12, used	...	3	0

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Set of 20, unused	...	2	6
Set of 20, used	...	1	6

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Embossed Deed Stamps of Great Britain, Part 1, by F. G. C. Lundy ... 3d

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Vol. III., 1902.—Unbound 2/6, bound	3/6
Vol. IV., 1903.—Unbound 2/6, bound	3/6
Vol. V., 1904.—Unbound 2/6, bound	3/6

ALBUMS.

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Handy Pocket Albums for Reconstructed Sheets of English Stamps, 3d, per doz. 2/6

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Mr. G. W. PEPPER, 220 EAST 57th STREET, NEW YORK.

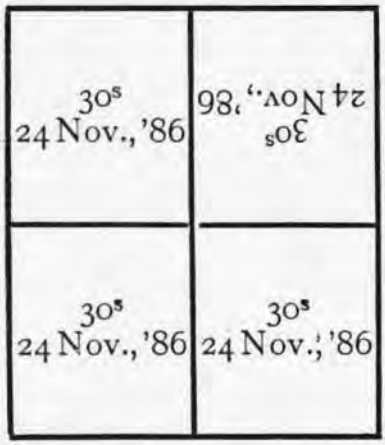
NEW REPUBLIC.

I am breaking up a very fine Collection of this country, including many unchronicled varieties, as well as most of the rare varieties and rare dates of the 1st issues,

Including— 2s 6d blue, 19 Aug., '86.
2/6 „ „ „ (unchronicled).
1s 6d yellow, 13 Oct., '86.
7s 6d yellow, 24 May, '86.

1/-, blue, 21 May, '86, pair printed *tête bêche*.

30/-, yellow, 24 Nov., '86, block of 4, one stamp being printed *tête bêche*, vertically and horizontally.



UNIQUE.

4d., 6d., 9d., 2/-, 5/-, 10/-, £1, yellow, 13 Oct., '86.

5/-, yellow, 13 Oct., '86, *double printed*.

2d., yellow, 13 Oct., '86, without ZUID AFRICA.

1/6, 2/-, blue, 13 Oct., '86.

6d., 9d., 1/-, blue, 24 Nov., '86.

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PRINTER, 12, MARKET HILL, SUDBURY SUFFOLK

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MAY 1905.

ORANGE RIVER COLONY.

POSTAL FISCALS.

1882.

	UN.		USED. fiscally	
	s.	d.	s.	d.
6d., grey ...	0	9	0	1
6d., brown ...	4	0	0	6
1/-, grey ...	5	0	0	9
1/-, brown ...	1	3	0	1
1/6, blue ...	2	6	0	3
2/-, magenta ...	4	0	0	3
3/-, chestnut ...	4	0	0	6
4/-, grey ...			10	0
5/-, rose ...	7	6	0	4
6/-, green ...			15	0
10/-, orange ...	12	6	0	9
£1, violet ...	25	0	1	0
£5, green ...	107	6	0	6
6d., in black on 8/-, yellow			5	0

WALTER MORLEY,

15, Brownhill Gardens,

CATFORD, S.E.

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NEW REPUBLIC POSTAGE.

FEBRUARY, 1887.

Undated, with Embossed Arms.

	UN. s.	UN. d.	USED. s.	USED. d.
3d., yellow, d under B of Republic ...	2	6	3	0
3d., yellow, d under BL of Republic ...	5	0	6	0
4d., yellow	4	0	5	0
6d., yellow, 6 under U ...	5	0	6	0
6d., ,, 6 ,, U with d slanting ...	10	0		
6d., yellow, 6 under BL ...	7	6	10	0
9d., ,, 9 ,, U ...	6	0	7	6
9d., ,, 9 ,, U d wider under L ...	50	0		
9d., yellow, 9 under UB d slanting	10	0	12	6
9d., yellow, 9 under PU ...	20	0		
1/-, yellow, S close to 1/- under B	10	0	12	6
1/-, yellow, S wider from 1/-, under BL ...	20	0	15	0
1/6, yellow, ...	40	0		
2/-, ,, ...	16	0	20	0
2/6, ,, ...	15	0	20	0
3/-, ,, ...	25	0	30	0
4/-, ,, ...	20	0	20	0
5/-, ,, ...	20	0	20	0
5/6, ,, 6 close to 5 ...	20	0	25	0
5/6, ,, 6 wider from 5	70	0		
7/6, ,, ...	30	0	25	0
10/-, ,, S under I ...	10	0	10	0
10/-, ,, S ,, L ...	20	0	17	6
10/-, ,, 6 close to 10, S under IE ...	10	6	12	6
10/6, yellow, 6 wider from 10, S under E ...	100	0	70	0
£1, yellow, ...	40	0	25	0

Varieties without "ZUID AFRICA"

*10/-, in block of 8, and 10/6, in a pair unused.
*Variety double printed, 10/-, yellow, unused.

Varieties with *arms inverted.*

3d., yellow, ...	10	0	12	6
4d., ,, ...	6	0	10	0
6d., ,, 6 under UB ...	40	0		
6d., ,, 6 ,, BL ...	12	6		
1/-, yellow, S close to 1/- ...	20	0	25	0
2/-, ,, ...	25	0	30	0
2/6, ,, ...	12	6		
3/-, ,, ...	70	0	80	0
7/6, ,, ...	80	0		
10/-, ,, ...	12	6		
20/-, ,, ...	35	0	45	0

Pairs, with Arms embossed, tête bêche.

3d., yellow	100	0		
6d., ,, ...	150	0		
10/-, ,, ...	70	0		
1d., blue	2	0	2	0
2d., ,, ...	2	0	2	0
3d., ,, d under L ...	10	0		
3d., ,, d ,, B ...	7	6		
4d., ,, d ,, L ...	15	0		
4d., ,, d ,, BL ...	10	0		
6d., ,, d ,, BL ...	10	0	12	6
6d., ,, d ,, LI ...	15	0		
1/6, ,, ...	7	6	10	0
1d., ,, with d slanting ...	20	0	15	0
2d., ,, arms embossed in relief at back	80	0		

Varieties with Arms inverted.

1d., blue	10	0	10	0
2d., ,, ...	12	6	12	6
3d., ,, ...	40	0		
4d., ,, ...	50	0		
6d., ,, ...	60	0		

Pairs, with Arms embossed, tête bêche.

1d., blue	100	0		
2d., ,, ...	60	0		
3d., ,, ...	100	0		
4d., ,, ...	100	0		

*Varieties—1d. and 2d., blue *imperf.*, unused, large margins.

*2d., blue, strip of 3 with *centre stamp printed tête bêche*, unused.

*Prices on application if unsold.

For convenience of Collectors we have made arrangements for Approval Books of the Roussin Fiscal Stock to be seen at the shop of
Mr. G. W. PEPPER, 220, EAST 57th STREET, NEW YORK.

WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.
AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

GREAT BRITAIN.

POSTAGE, 1840.

		s.	d.
1d., black, fine copies, used ...		0	6
1d., ,, pairs ,, ...		2	6
2d., blue, very fine copies ,, ...		2	6
2d., ,, ,, pairs ,, ...		5	6

1847-54 OCTAGONAL.

6d., violet, very fine, used ...	2	6
10d., brown ,, ,, ...	10	0
1/- green ,, ,, ...	2	0

COLLEGE STAMPS.

All Souls, Exeter, St John's (Camb.) St. John's (Oxon), and Selwyn Unused, set of 5 ... ... 10 0

RAILWAY LETTER FEES.

Set of 12, unused	5	0
Set of 12, used	3	0

RAILWAY PARCEL STAMPS.

Set of 20, unused	2	6
Set of 20, used	1	6

NEWSPAPER TAX.

A splendid Collection of the die and plate numbers of the **compound values** of 1½d, 2d., and 3½d., (21 types) 11 copies showing the plate number beneath the die number (extremely rare), all are **exceptionally fine** copies. The collection consists of **816 different die numbers** offered at extremely low price of **£25.**

Collection of die numbers of 3½d., red (types 44 to 47A), 1,039 stamps, price £7.

Collection of 298 die numbers of 1d., red, *London Gazette* (275 A dies and 23 B dies), price £3 10s.

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Great Britain by Hastings E. Wright and A. B. Creeke (L. P. S.) ... ... 24/6 (abroad 25/-.)

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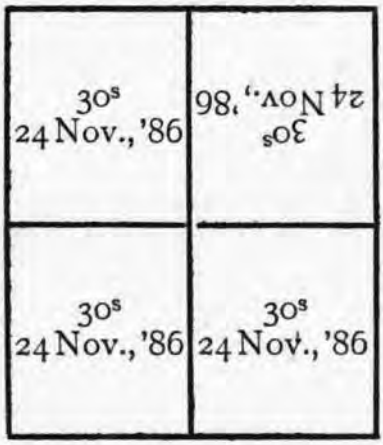
I am breaking up a very fine Collection of this country, including many unchronicled varieties, as well as most of the rare varieties and rare dates of the 1st issues,

Including— 2s 6d blue, 19 Aug., '86.
2/6 „ „ „ (unchronicled).
1s 6d yellow, 13 Oct., '86.
7s 6d yellow, 24 May, '86.

1/-, blue, 21 May, '86, pair printed *tête bêche.*

30/-, yellow, 24 Nov., '86, block of 4, one stamp being printed *tête bêche*, vertically and horizontally.



UNIQUE.

4d., 6d., 9d., 2/-, 5/-, 10/-, £1, yellow, 13 Oct., '86.

5/-, yellow, 13 Oct., '86, *double printed.*

2d., yellow, 13 Oct., '86, without ZUID AFRICA.

1/6, 2/-, blue, 13 Oct., '86.

6d., 9d., 1/-, blue, 24 Nov., '86.

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* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

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Vol. VI. No. 6. **PRICE THREEPENCE.** **JUNE 1905.**

JUNE 1905.

ORANGE RIVER COLONY.

POSTAL FISCALS.

1882.

	UN.		USED. fiscally	
	s.	d.	s.	d.
6d., grey ...	0	9	0	1
6d., brown ...	4	0	0	6
1/-, grey ...	5	0	0	9
1/-, brown ...	1	3	0	1
1/6, blue ...	2	6	0	3
2/-, magenta ...	4	0	0	3
3/-, chestnut ...	4	0	0	6
4/-, grey ...			10	0
5/-, rose ...	7	6	0	4
6/-, green ...			15	0
10/-, orange ...	12	6	0	9
£1, violet ...	25	0	1	0
£5, green ...	107	6	0	6
6d., in black on 8/-, yellow			5	0

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CATFORD, S.E.

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NEW REPUBLIC POSTAGE.

FEBRUARY, 1887.

Undated, with Embossed Arms.

	UN. s.	UN. d.	USED. s.	USED. d.
3d, yellow, d under B of Republic ...	2	6	3	0
3d., yellow, d under BL of Republic ...	5	0	6	0
4d., yellow	4	0	5	0
6d., yellow, 6 under U ...	5	0	6	0
6d., ,, 6 ,, U with d slanting ...	10	0		
6d., yellow, 6 under BL ...	7	6	10	0
9d., ,, 9 ,, U ...	6	0	7	6
9d., ,, 9 ,, U d wider under L ...	50	0		
9d., yellow, 9 under UB d slanting	10	0	12	6
9d., yellow, 9 under PU ...	20	0		
1/-, yellow, S close to 1/- under B	10	0	12	6
1/-, yellow, S wider from 1/-, under BL ...	20	0	15	0
1/6, yellow, ...	40	0		
2/-, ,, ...	16	0	20	0
2/6, ,, ...	15	0	20	0
3/-, ,, ...	25	0	30	0
4/-, ,, ...	20	0	20	0
5/-, ,, ...	20	0	20	0
5/6, ,, 6 close to 5 ...	20	0	25	0
5/6, ,, 6 wider from 5	70	0		
7/6, ,, ...	30	0	25	0
10/-, ,, S under I ...	10	0	10	0
10/-, ,, S ,, L ...	20	0	17	6
10/-, ,, 6 close to 10, S under IE ...	10	6	12	6
10/6, yellow, 6 wider from 10, S under E ...	100	0	70	0
£1, yellow, ...	40	0	25	0

Varieties without "ZUID AFRICA"

*10/-, in block of 8, and 10/6, in a pair unused.
*Variety double printed, 10/-, yellow, unused.

Varieties with *arms inverted.*

3d., yellow, ...	10	0	12	6
4d., ,, ...	6	0	10	0
6d., ,, 6 under UB ...	40	0		
6d., ,, 6 ,, BL ...	12	6		

	UN. s.	UN. d.	USED. s.	USED. d.
1/-, yellow, S close to 1/- ...	20	0	25	0
2/-, ,, ...	25	0	30	0
2/6, ,, ...	12	6		
3/-, ,, ...	70	0	80	0
7/6, ,, ...	80	0		
10/-, ,, ...	12	6		
20/-, ,, ...	35	0	45	0

Pairs, with Arms embossed, tête bêche.

3d., yellow	100	0		
6d., ,, ...	150	0		
10/-, ,, ...	70	0		
1d., blue	2	0	2	0
2d., ,, ...	2	0	2	0
3d., ,, d under L ...	10	0		
3d., ,, d ,, B ...	7	6		
4d., ,, d ,, L ...	15	0		
4d., ,, d ,, BL ...	10	0		
6d., ,, d ,, BL ...	10	0	12	6
6d., ,, d ,, LI ...	15	0		
1/6, ,, ...	7	6	10	0
1d., ,, with d slanting ...	20	0	15	0
2d., ,, arms embossed in relief at back	80	0		

Varieties with Arms inverted.

1d., blue	10	0	10	0
2d., ,, ...	12	6	12	6
3d., ,, ...	40	0		
4d., ,, ...	50	0		
6d., ,, ...	60	0		

Pairs, with Arms embossed, tête bêche.

1d., blue	100	0		
2d., ,, ...	60	0		
3d., ,, ...	100	0		
4d., ,, ...	100	0		

*Varieties—1d. and 2d., blue *imperf.*, unused, large margins.

*2d., blue, strip of 3 with *centre stamp printed tête bêche*, unused.

*Prices on application if unsold.

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WALTER MORLEY, 15, BROWNHILL GARDENS, CATFORD, S.E.
AWARDED FOUR MEDALS AT PARIS EXHIBITION, 1900.

GREAT BRITAIN.

POSTAGE, 1840.

		s.	d.
1d., black, fine copies, used	...	0	6
1d., ,, pairs ,,	...	2	6
2d., blue, very fine copies ,,	...	2	6
2d., ,, ,, pairs ,,	...	5	6

1847-54 OCTAGONAL.

6d., violet, very fine, used	...	2	6
10d., brown ,, ,, ...	...	10	0
1/-. green ,, ,, ...	...	2	0

COLLEGE STAMPS.

All Souls, Exeter, St John's (Camb.) St. John's (Oxon), and Selwyn Unused, set of 5 ... ... 10 0

RAILWAY LETTER FEES.

Set of 12, unused	...	5	0
Set of 12, used	...	3	0

RAILWAY PARCEL STAMPS.

Set of 20, unused	...	2	6
Set of 20, used	...	1	6

NEWSPAPER TAX.

A splendid Collection of the die and plate numbers of the **compound values** of 1½d, 2d., and 3½d., (21 types) 11 copies showing the plate number beneath the die number (extremely rare), all are **exceptionally fine** copies. The collection consists of **816 different die numbers** offered at extremely low price of **£25.**

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TRANSVAAL.

V,R.I. Fiscals used for Army Telegraphs.

	UN. s. d.	USED. s. d
1d , blue	0 6	5 0
6d , carmine	1 6	7 6
1/-, ochre	2 6	10 0
2/6, violet	6 0	12 6
5/-, ochre	—	10 0
10/-, buff	—	20 0
£1, brown	—	25 0
£2, purple	—	30 0
£5, green	120 0	70 0

V.R.I. Fiscals surcharged "Transvaal Telegraphs."

	UN. s. d.	USED. s. d.
5/- on £2, purple ...	—	100 0

Transvaal Postage surcharged "Transvaal Telegraphs."

1d., red and green ...	40 0	25 0
6d., violet and green ...	60 0	30 0
1/- on 2/6, violet and green	80 0	40 0

Transvaal Revenue Stamp (King), surcharged "Transvaal Telegraphs."

£1, green and black ...	—	40 0

Collection of Telegraph Stamps of Canada, nearly complete, £10.

Collection of Telegraph Stamps of Cashmere, a very fine lot, £25.

Collection of Telegraph Stamps of New South Wales, £7 10s.

A magnificent Collection of Telegraph Stamps of Natal, complete except two stamps, price £50.

A grand Collection of Telegraph Stamps of Orange River Colony —early issues, V.R.I. and A.T. surcharges—including many very rare varieties, mostly unused, price £100.

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Vol. VI. No. 7. PRICE THREEPENCE. JULY 1905.

JULY 1905.

ORANGE RIVER COLONY.

POSTAL FISCALS.

1882.

	UN.		USED. fiscally	
	s.	d.	s.	d
6d., grey ...	0	9	0	1
6d., brown ...	4	0	0	6
1/-, grey ...	5	0	0	9
1/-, brown ...	1	3	0	1
1/6, blue ...	2	6	0	3
2/-, magenta ...	4	0	0	3
3/-, chestnut ...	4	0	0	6
4/-, grey ...			10	0
5/-, rose ...	7	6	0	4
6/-, green ...			15	0
10/-, orange ...	12	6	0	9
£1, violet ...	25	0	1	0
£5, green ...	107	6	0	6
6d., in black on 8/-, yellow			5	0

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TELEGRAPH STAMPS.

TRANSVAAL.

V.R.I. Fiscals used for Army Telegraphs.

	UN. s. d.	USED s. d.
1d., blue	0 6	5 0
6d., carmine	1 6	7 6
1/-, ochre	2 6	10 0
2/6, violet	6 0	12 6
5/-, ochre	—	10 0
10/-, buff	—	20 0
£1, brown	—	25 0
£2, purple	—	30 0
£5, green	120 0	70 0

V.R.I. Fiscals surcharged "Transvaal Telegraphs."

	UN. s. d.	USED. s. d.
5/- on £2, purple ...	—	100 0

Transvaal Postage surcharged "Transvaal Telegraphs."

1d., red and green ...	40 0	25 0
6d., violet and green ...	60 0	30 0
1/- on 2/6, violet and green	80 0	40 0

Transvaal Revenue Stamp (King), surcharged "Transvaal Telegraphs."

£1, green and black ...	—	40 0

Collection of Telegraph Stamps of Canada, nearly complete, £10.

Collection of Telegraph Stamps of Cashmere, a very fine lot, £25.

Collection of Telegraph Stamps of New South Wales, £7 10s.

A magnificent Collection of Telegraph Stamps of Natal, complete except two stamps, price £50.

A grand Collection of Telegraph Stamps of Orange River Colony —early issues, V.R.I. and A.T. surcharges—including many very rare varieties, mostly unused, price £100.

Collection of Telegraph Stamps of Sudan, including unused blocks of the provisional issue, price £22 10s.

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JULY 1905.

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POSTAL FISCALS.

1882.

	UN.		USED. fiscally	
	s.	d.	s.	d
6d., grey ...	0	9	0	1
6d., brown ...	4	0	0	6
1/-, grey ...	5	0	0	9
1/-, brown ...	1	3	0	1
1/6, blue ...	2	6	0	3
2/-, magenta ...	4	0	0	3
3/-, chestnut ...	4	0	0	6
4/-, grey ...			10	0
5/-, rose ...	7	6	0	4
6/-, green ...			15	0
10/-, orange ...	12	6	0	9
£1, violet ...	25	0	1	0
£5, green ...	107	6	0	6
6d., in black on 8/-, yellow			5	0

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NEW REPUBLIC POSTAGE.

FEBRUARY, 1887.

Undated, with Embossed Arms.

	UN. s.	UN. d.	USED. s.	USED. d.
3d., yellow, d under B of Republic ...	2	6	3	0
3d., yellow, d under BL of Republic ...	5	0	6	0
4d., yellow	4	0	5	0
6d., yellow, 6 under U ...	5	0	6	0
6d., ,, 6 ,, U with d slanting ...	10	0		
6d., yellow, 6 under BL ...	7	6	10	0
9d., ,, 9 ,, U ...	6	0	7	6
9d., ,, 9 ,, U d wider under L ...	50	0		
9d., yellow, 9 under UB d slanting	10	0	12	6
9d., yellow, 9 under PU ...	20	0		
1/-, yellow, S close to 1/- under B	10	0	12	6
1/-, yellow, S wider from 1/-, under BL ...	20	0	15	0
1/6, yellow, ...	40	0		
2/-, ,, ...	16	0	20	0
2/6, ,, ...	15	0	20	0
3/-, ,, ...	25	0	30	0
4/-, ,, ...	20	0	20	0
5/-, ,, ...	20	0	20	0
5/6, ,, 6 close to 5 ...	20	0	25	0
5/6, ,, 6 wider from 5	70	0		
7/6, ,, ...	30	0	25	0
10/-, ,, S under I ...	10	0	10	0
10/-, ,, S ,, L ...	20	0	17	6
10/-, ,, 6 close to 10, S under IE ...	10	6	12	6
10/6, yellow, 6 wider from 10, S under E ...	100	0	70	0
£1, yellow, ...	40	0	25	0

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*10/-, in block of 8, and 10/6, in a pair unused.
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1d., ,, ,, 78	5	0
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1d., ,, ,, 80	7	6
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Edited by L. W. FULCHER, B.Sc.

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Vol. VI. No. 10. **PRICE THREEPENCE.** **OCTOBER 1905.**

OCTOBER 1905.

BRAZIL.

PERNAMBUCO.

Revenue Stamps.

1891.

	UN. s.	UN. d.	USED. s.	USED. d.
500 reis, green and red ...	1	6		
1899.				
100 reis, vermilion	0	4		
200 ,, green	0	9	0	6
300 ,, blue	0	9	0	6
500 ,, orange	1	3		
1903.				
100 reis, mauve p. 11½	0	2	0	2
200 ,, orange ,,	0	4		
300 ,, red p. 11½	0	8	0	4
300 ,, red p 13	0	6	0	4

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" 1202. Cape, Mauritius (including 4d, blue wood block *unused*).
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	UN. s.	UN. d.	USED. POST'LY s.	USED. POST'LY d.
CC, perf. 15 x 15½				
3c., orange-brown ...	1	6	1	6
3c., orange	0	9	1	0
25c., green	4	0	3	0
30c., brown	15	0	10	0
50c., violet	3	0	2	6
1$, blue	5	0	2	6
1$, 50c., red-brown ...	10	0	10	0
2$, green	25	0	2	6
3$, mauve	—		2	6
CC, perf. 14.				
2c., grey	15	0	40	0
3c., orange	1	0	1	0
1$, blue	7	6	6	0
1$, 50c., red-brown ...	—		15	0
25c., lilac	—		3	0
30c., lilac	—		10	0
1$, lilac	—		4	0
1$, 50c., green	—		6	0
CA, perf. 14.				
2c., lilac	0	3	0	6
Figure in Centre, CC, Perf.				
1c., lilac	0	3	0	9
5c., "	—		1	0
Surcharged "S. O."				
2c., rose	7	6	10	0
10c., brown on red ...	20	0	20	0
Surcharged "S.D."				
2c., rose	15	0	15	0

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5/-, red, with large figure 5 ...	1	6
5/-, " " and thick V	4	0
V.R.I. Third printing.		
1/-, brown	1	6
2/-, violet	3	0
10/-, orange	2	6
1904. King, wmk. CC.		
5/-, red and green	0	3
10/-, orange and green	0	4

GREAT BRITAIN.

Police Courts. King.

£/6 green and red	2	6

SPAIN.

Sello, 1900.

1 peseta brown	1	6

NORTH BORNEO.

1886. Surcharged "and Revenue."

½c., magenta	7	6
10c., blue	20	0

Fiscally used copies of these stamps are very scarce.

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500 " orange	1	3		
1903.				
100 reis, mauve p. 11½ ...	0	2	0	2
200 " orange " ...	0	4		
300 " red p. 11½ ...	0	8	0	4
300 " red p 13 ...	0	6	0	4

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EARL OF CRAWFORD
K. T.
1913.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

VOL. VII. JANUARY, 1906. No. 1.

The Fiscal Stamps of the Indian Native States.

BY WALTER MORLEY AND OSWALD MARSH.

(*Continued from Vol. VI. page 96.*)

MORVEE.

A native State of India in Kathiawar. Area, 821 square miles; population in 1891 was 105,335. Estimated gross revenue, 1,125,390 rupees. The tribute is 61,559 rupees. The Chief whose title is Thakor Sahib is a Jareja Rajput of the same class as the Rao of Cutch. The state printing press issues a Gazette.

There is a series of revenue stamps for Court Fees.

COURT FEES.

1889. Wove paper. Perf. 14½.

1 anna, deep blue and black
2 " " "
4 " " "
8 " " "
1 rupee, green and black
2 rupees, " "
4 " " "
10 rupees, vermilion and black
25 " " "
50 " " "
60 rupees, black

1900. Fresh printing.

2 annas, slate blue and black
4 " " "
8 " " "

NABHA.

A native State in the Punjab. Area, 936 square miles; population in 1901, 297,949. Estimated gross revenue 700,000 rupees. There is no tribute. The raja's imperial service troops did good service during the Tirah campaign of 1897-98. Only one stamp is known for receipts.

RECEIPT.

1900. Wove paper. Perf. 11.
1 anna, orange

NANDGAON. (Nandgam.)

A feudatory State of India in the Chhattisgarh division of the Central Provinces. Area, 905 squars miles; population in 1901 was 126,444. Estimated Revenue 261,000 rupees. Tribute 70,000 rupees.

RECEIPT.

189 ? Rose wove paper. Imperf.
1 anna, carmine on rose

1904. Name of State &c., in a rectangle, impressed by rubber stamp. Value in MSS and signature of Superintendent.
1a., violet, on rose paper. Imperf.

COURT FEES.

1904. Rubber stamp impression, with value and signature in MSS. Imperf.
4 annas, blue on white laid paper
6 " " "
8 " " "
12 " " "
1 rupee, blue on white laid paper
1 rupee 2 annas, violet on buff laid paper
1 " 8 " " " "
2 rupees, blue on white laid paper
2 rupees 4as., violet on buff laid paper

NEPAL.

An independent state on the Northern frontier of India. No accurate statistics are available. The area is estimated at 54,000 square miles; the population at more than 2,000,000. The revenue at 15,000,000 rupees, and the army at 50,000 men in a fair state of efficiency.

Only one revenue stamp of the annexed type is known, but we desire to obtain information concerning same, and if other values exist.

COURT FEES.

189 ? Laid paper. Imperf.
1 rupee, vermilion

NAWANAGAR (Nowanuggur or Jamnagar).

A native state in Kathiawar. Area 3,393 square miles; population in 1891, 379,611. Estimated gross revenue 3,083,910 rupees. Tribute 120,093 rupees. The chief, whose title is Jam, is of the same clan as the Rao of Cutch. K. S. Ranjitsinhji, the cricketer, had been adopted by the late Jam, but the adoption was set aside, with British sanction, in favour of a son by a Mohammedan mother. The state was in 1902 under British administration while this son was being educated at the Rajkumar College at Rajkot.

REVENUE.

1886. Wove paper. Perf. 12.

6 pies, violet
6 ,, rose

These stamps have been considered Essays by some collectors but definite information is desired about this issue.

(To be continued.)

Stanley Gibbons' Catalogue, 17th Edition. A few figures. II.

BY BURTON F. J. COOPER.

(Continued from Vol. VI., page 95.)

Country.	UNUSED.				USED.			
	Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per cent.	Inc.	Dec.	Ratio of difference of Inc. and Dec to no. priced.	Per cent.
Honduras	6	1	5/139	3.59	4	1	3/49	6.12
Modena	8	2	6/32	18.75	0	0	0/21	—
Naples	1	0	1/12	8.33	0	0	0/16	—
Neapolitan Provinces ...	16	0	16/32	50.00	9	0	9/16	56.25
Parma	4	1	3/29	10.34	1	1	0/24	—
Romagna	0	0	0/10	—	2	0	2/10	20.00
Roman States	6	0	6/53	11.32	3	2	1/45	2.22
San Marino	0	0	0/52	—	1	0	1/27	3.70
Sardinia	31	5	26/62	41.93	19	3	16/46	34.78
Sicily	4	4	0/19	—	5	6	-1/19	-5.26
Tuscany	7	4	3/37	8.10	16	1	15/49	30.61
Italy	44	2	42/153	27.45	14	7	7/156	4.48
Levant	11	1	10/31	32.25	2	2	0/32	—
Eritrea	7	3	4/47	8.51	1	0	1/17	5.88
Japan	23	56	-32/230	-13.91	26	43	-17/269	-6.32
China	11	0	11/27	40.74	6	2	4/26	15.38
Liberia	34	5	29/175	16.57	11	2	9/74	12.16
Luxemburg	80	9	71/276	25.72	40	16	24/234	10.25
Mexico	2	6	-4/349	-1.14	2	10	-8/320	-2.50
Monaco	14	4	10/40	25.00	7	3	4/31	12.90
Montenegro	33	7	26/89	29.21	15	6	9/94	9.57
Nicaragua	10	6	4/377	1.06	6	10	-4/92	-4.34
Paraguay	14	1	13/132	9.84	7	1	6/110	5.45
Persia	11	1	10/268	3.73	6	16	-10/223	-4.48

Country.	UNUSED.				USED.			
	Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per cent.	Inc.	Dec.	Ratio of difference of Inc. and Dec. to no. priced.	Per. cent.
Peru	37	7	30/273	10.99	54	6	48/234	20.52
Portugal	126	15	111/332	33.43	95	20	75/354	21.18
Angola	18	8	10/136	7.35	11	16	-5/91	-5.49
Angra	12	2	10/43	23.25	1	1	0/19	—
Azores	38	9	29/201	14.42	17	12	5/172	3.90
Cape Verd. Islands ...	27	10	17/124	13.72	9	9	0/70	—
Funchal	14	4	10/44	22.72	7	1	6/33	18.18
Guinea	24	1	23/107	21.49	2	1	1/33	3.03
Horta	14	1	13/44	29.54	2	1	1/23	4.34
Inhambane	9	0	9/19	47.36	2	0	2/7	28.57
Lourenzo Marques ...	20	2	18/72	25.00	4	2	2/39	5.12
Macao	9	1	8/189	4.23	9	1	8/130	6.15
Madeira	6	0	6/87	6.89	4	6	-2/61	-3.28
Mozambique	19	4	15/121	12.39	2	6	-4/75	-5.33
Ponta Delgada ...	13	1	12/41	29.26	5	1	4/25	16.00
Portuguese Congo	31	0	31/53	58.49	0	0	0/3	—
" India ...	33	7	26/281	9.25	15	14	1/224	0.44
St. Thomas	31	4	27/118	22.88	0	2	-2/44	-4.54
Timor	12	0	12/109	11.01	3	0	3/42	7.14
Zambezia	18	4	14/55	25.45	0	0	0/12	—
Roumania	27	58	-31/413	-7.74	23	95	-73/451	-16.18
Russia	25	15	10/95	10.52	29	7	22/96	22.91
Levant	24	2	22/40	55.00	16	3	13/37	35.13
Wenden	8	0	8/12	66.66	1	0	1/7	14.28
Poland	1	0	1/2	50.00	2	0	2/4	50.00
Finland	33	2	31/102	30.39	34	10	24/131	18.32
Salvador	24	5	21/469	4.47	14	3	11/257	4.28
Samoa	1	0	1/63	1.58	0	0	0/42	—
Servia	13	9	4/148	2.70	16	5	11/109	10.09
Shanghai	14	1	13/179	7.26	3	5	-2/101	-1.98
Siam	15	2	13/72	18.05	11	1	10/61	16.46
Spain	39	11	28/477	5.87	34	29	5/476	1.05
Cuba and Porto Rico ...	3	0	3/63	4.76	1	0	1/57	1.74
Cuba	6	0	6/169	3.55	1	0	1/124	0.80
Fernando Poo ...	46	1	45/139	32.37	4	4	0/91	—
Philippine Islands ...	22	8	14/237	5.90	5	4	1/179	0.55
Porto Rico	28	9	19/84	10.32	21	3	18/140	12.85
Spanish Guinea ...	2	0	2/9	22.22	0	0	0	—
Norway	0	0	0/124	—	0	0	0/124	—
Sweden	0	15	-15/201	-7.46	7	4	3/205	1.47
Switzerland	10	0	10/157	6.36	6	5	1/197	0.50
Turkey	8	3	5/239	20.92	5	15	-10/265	-3.77
United States	85	46	39/515	7.57	82	22	60/494	12.14
Confed. States ...	3	11	-8/28	-28.57	3	8	-5/34	-14.70
U.S. Possessions ...	29	2	27/70	38.57	17	0	13/51	25.49
Uruguay	73	21	52/319	16.30	38	19	19/244	7.78
Venezuela	40	27	13/274	4.74	25	13	12/165	7.27
	3014	964	2050/18516	11.07	1806	927	879/14978	5.87

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EDITORIAL.

China Revenue.

IT is a curious fact that the 3c., red, Revenue stamp of China which has been surcharged in various manners for use as a postage stamp is not known to fiscal collectors as a Revenue stamp pure and simple. Our publisher has been endeavouring without success for some years to find out whether the stamp has ever been employed fiscally; nor could a copy of the stamp unsurcharged for postage be found. At last, however, a few copies have turned up unused, but as there is still a doubt whether the stamp has ever really been issued we refrain at present from chronicling it. If this paragraph should meet the eye of a philatelist in a position to throw light on this question we should much like to hear from him the circumstances attending the creation of this Revenue stamp and the purposes for which it is employed if indeed it has been used otherwise than as surcharged for postal use.

* * * * *

A New Fiscal Society.

Fiscal philately appears to be making good progress in America. Our energetic friends across the pond have started a new Fiscal Society. The headquarters of this Society will be in Providence, Rhode Island. We quote from *Mekeel's Weekly* "A number of ardent Collectors" "met recently in Providence and" "formed a new Society called" "the Metropolitan Fiscal Association" "which will treat only of revenue coll-" "ecting. Although formed by R. I. coll-" "ectors it will not be a local society but is open" "to any reliable collector. Its Officials are" "as follows: G. W. Pepper, Pres., Elmwood," "R.I.; John A Soloman, Vice Pres., East" "Greenwich, R.I; Wm. C Polk. Sec'y-Treas.," "Kingston, R.I.; E. B. Pennoe Sales, Supt.," "River Point, R.I.; C. Abbot Davis, Ex-" "change Mgr., 1131, Elmwood Ave., Prov.," "R.I." We wish the new Society every success.

* * * * *

The Postage Stamps of the U.S.

The past few weeks have been somewhat prolific of philatelic literature and we have before us several little works which call for notice. The first of these is an addition to the attractive little handbooks published by the Junior Philatelic Society, London. It deals with "*The Postage Stamps of the United States*" and is from the pen of the energetic President of the Society, Mr. Fred J. Melville. Mr. Melville is already favourably known as a philatelic writer by his previously published handbooks and the present work will in no way detract from his well deserved reputation. The work is an excellent guide to U.S. stamps and deals in a lucid manner with many points in these stamps which puzzle collectors. It is beautifully illustrated with 12 collotype plates containing 122 photographic reproductions of stamp designs and is a marvel of cheapness. It is a work that an advanced philatelist will find useful to have on his shelves. A feature which we specially commend is contained in the appendix A in the shape of short biographical notices not only of the celebrities whose portraits are depicted on the stamps but also of the artists whose pictures have been reprodnced wholly or in part as stamp designs.

* * * * *

The Stamp Collectors' Annual.

From Messrs. C. Nissen & Co. we have received "*The Stamp Collectors' Annual*" which has now reached its third year of publication and bids fair to appear regularly in future. Possibly the feature in this year's issue which will appeal to the widest circle of collectors is "A Catalogue and guide to values of the King's Head Stamps of the British Colonies (*Illustrated*). Compiled by Charles Nissen." There is also a very useful article on "The stamps of Prince Edward Island (*Illustrated*). By A. P. Langworthy" while other articles deal with the stamps of St. Helena and Tonga and the British Telegraph Companies. The "Index to Philatelic Literature" which was such a valuable feature of last year's issue, was, we are told, not ready in time for the present Annual but we are promised a double instalment next year. There is nothing in the present issue which specially appeals to fiscalists.

* * * * *

Private Fiscals of Spain.

Purely fiscal literature has been enriched by a monograph of 120 pages on the "*Emisiones fiscales de los Colegios de Abogados Procuradores y Notarios de Barcelona.*" The author is Senor D. Francisco Carreras y Candi. Those who are conversant with Spanish will find in this work a full account of the various Notarial, &c. stamps of Barcelona. The work is divided into three sections: (1) Los Sellos de bastanteo del Colegio de Abogados de Barcelona (2) Emisiones fiscales del Colegio de Procuradores de Barcelona (3) Emisiones fiscales del Colegio de Notarios de Barcelona.

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

Continued from Vol. VI. page 98.

MARINE POLICY.

1881. General Duty dies struck in *vermilion* on paper wmkd "orbs." Perf. 12½. Continued.

6s. 3d., Die C.

9.	x.	83	20.	vii.	85
8.	xi.	84	16.	iii.	86
25.	xi.	84	20.	x.	86
3.	vi.	85			

7s. 6d. Die E.

9.	vii.	84	20.	vii.	85
12.	i.	85	9.	vii.	86
13.	i.	85	8.	i.	87
11.	ii.	85	28.	i.	87

9s. Die D.

22.	vi.	83	15.	iv.	85
27.	viii	84	15.	i.	86
13.	i.	85	16.	iii.	86

10s. Die J.

9.	x.	83	15.	iv.	85
11.	i.	84	20.	vii.	85
5.	xii.	84	10.	vii.	86

12s 6d. Die F.

19.	i.	83	12.	v.	86
8.	xi.	84			

15s. Die H.

10.	x.	83	5.	xii.	84
11.	iii.	84			

£1 Die F.

11.	i.	84	3.	vi.	85
8.	v.	84	9.	vii.	86
4.	xii.	84	20.	x.	86

£1 5s. Die J.

17.	iv.	83	23.	xii.	85
25.	xi.	84	20.	x.	86

£1 17s. 6d. Die C.

27.	viii.	84	16.	i.	86
16.	i.	85			

£2 10s. Die E.

11.	ii.	85	9.	vii.	86
13.	x.	85			

£5 Die G.

9.	iv.	84	13.	x.	85
11.	ii.	85	16.	iii.	86

£10. Die D.

27.	viii.	84	11.	ii.	85

MATRIMONIAL CAUSE FEE.

1858. General Duty dies embossed in *pink*, on unwatermarked paper, and surcharged "MATRIMONIAL CAUSE FEE" in thin black Roman Caps. Black dividing lines.

6d., Die I ? 1s. Die E ? 2s. 6d. Die N ?
5s. Die F ? 10s. Die H ? £1, Die C ?

(*To be continued.*)

GUERNSEY.

Law relating to Stamp Duties.

SANCTIONED BY AN ORDER OF HIS MAJESTY IN COUNCIL DATED THE 11TH DAY OF JULY, 1905.

REGISTERED ON THE RECORDS OF THE ISLAND ON THE 25TH DAY OF JULY, 1905.

(*Continued from Vol. VI., page 99.*)

13.—On every agreement, binding parties reciprocally one towards the other, not specially mentioned elsewhere in this tariff £0 0 6

14.—The lessor shall pay on every lease for a fixed term not exceeding 3 years :—

If the rent does not exceed £10 stg. per annum £0 0 1
If the rent exceeds £10 stg. and does not exceed £20 stg. per annum..... £0 0 8
If the rent exceeds £20 stg. and does not exceed £30 stg. per annum.....0 1 3
If the rent exceeds £30 stg. and does not exceed £50 stg. per annum.....£0 2 6
If the rent exceeds £50 stg. and does not exceed £75 stg. per annum.....0 3 9
If the rent exceeds £75 stg. and does not exceed £100 stg. per annum.....0 5 0
If the rent exceeds £100 stg. per annum, for every £25 stg or part thereof £0 1 3

15.—The lessor shall pay on every lease for a fixed term exceeding 3 years and not exceeding 21 years :—

If the rent does not exceed £10 stg. per annum £0 0 8
If the rent exceeds £10 stg. and does not exceed £20 stg. per annum £0 1 3
If the rent exceeds £20 stg. and does not exceed £30 stg. per annum £0 2 6
If the rent exceeds £30 stg. and does not exceed £50 stg. per annum £0 5 0
If the rent exceeds £50 stg. and does not exceed £75 stg. per annum £0 7 6
If the rent exceeds £75 stg. and does not £100 stg. per annum £0 10 0
If the rent exceeds £100 stg. per annum, for every £25 stg. or part thereof £0 2 6

16.—The lessor shall pay on every lease for an unlimited term or for a term exceeding 21 years :—

If the rent does not exceed £10 stg. per annum £0 1 3
If the rent exceeds £10 stg. and does not exceed £20 stg. per annum.....£0 2 6
If the rent exceeds £20 stg. and does not exceed £30 stg. per annum £0 5 0
If the rent exceeds £30 stg. and does not exceed £50 stg. per annum £0 10 0
If the rent exceeds £50 stg. and does not exceed £75 stg. per annum £0 15 0
If the rent exceeds £75 stg. and does not exceed £100 stg. per annum.....£1 0 0
If the rent exceeds £100 stg. per annum, for every £25 stg. or part thereof £0 5 0
Every duplicate or additional copy of a lease shall pay the same duty as the original.
An extension of a lease shall not pay stamp duty.

(*To be continued*)

INTERNATIONAL PHILATELIC EXHIBITION, 1906.

FIFTH OFFICIAL NOTICE.

The Executive Committee have much pleasure in intimating that Mr P. Mahé, and Mr. J N. Luff, have consented to act as Judges at the Exhibition as representing respectively the collectors in France and the United States of America, so that the full list of the Judges will now be :—

Messrs Bacon, Beckton, Castle, Dr. Diena, Major Evans, Dr. Kloss Mr. J. N. Luff, Mr. P. Mahé, Lieut. Napier, R. N., and Baron, A. de Reuterskiold.

The preliminary arrangements for the Dealer's Stalls at the Exhibition have now been completed. They will be fifteen in number; ten of them situate in the Annexe leading out of the Main Hall, and the remaining five on the first floor, where numerous interesting exhibits will be placed, and where the Lecture and Committee rooms are situate.

The Committee have decided to offer these Stalls by private auction at upset prices varying from £15 to £65 each. Bids will only be received from firms of Stamp Dealers and Publishers and others concerned with Philately, to whom a copy of the Catalogue has been supplied by the Committee. Intending bidders who may be unable to be present at the auction by themselves or by their representatives, may communicate their instructions to either of the Hon. Secretaries and the same will be treated as in strict confidence. Such instructions can of course be to bid up to a certain amount for any particular Stall, and if that is not obtained for some one or more alternatively of those remaining.

The Committee will in each case arrange for the name of the occupier of the Stall to be prominently displayed, and will also provide a counter with glass case and lifting flap, shelves at the rear of the Stall, and two chairs.

The Auction will take place towards the end of February and descriptice Catalogues containing plans showing the position and dimensions of each Stall will be ready before Christmas and can be obtained on application to either of the Hon. Secretaries, 13, Walbrook, E.C.

H. R. Oldfield, *Hon. Secretary.*
L. L. R. Hausburg, *Asst. Hon. Secretary.*

THE FISCAL PHILATELIC SOCIETY.

MEETING held on November 1st, 1905. Present—Mr. Schwabacher *(Chair)*. Messrs. Fulcher, Hinton, Marsh, Morley, Thompson and Kay.

M. Spencer Thirkell, of Paris, was duly elected a member.

The Catalogue of the Adhesive Fiscals of Gt. Britain and Ireland was commenced and compiled as far as the issue for Chancery Fee Fund. Members are requested to treat the printed parts issued, as strictly private and for their own use only. On account of the large amount of hitherto unpublished information, all rights of reproduction from them are reserved, and permission to use same must be obtained from the Secretary.

The Annual Report is now issued and copies can be had on application Members are reminded that this season's subscription (5/-) is now due, and it will save a large amount of clerical labour if same is remitted without delay.

The American Exchange Section is now resumed and all circuits, both Home and Foreign, are at present working. Sheets for inclusion in any should reach the Secretary before the 1st of each month.

Meeting held on December 6th, 1905. Present —Mr. Schwabacher *(chair)*. Messrs. Fulcher, South, Morley, Thompson, Thomson and Kay.

W. C. Stone (United States) was duly elected a member.

Several interesting fiscals were submitted for inspection. Mr. Schwabacher showing sets of vertical pairs of the seven values from 1d. to £1, of the green and carmine, and grey-lilac and brown, issues for Northamptonshire the lower stamps of each pair being overprinted **GAOL.**

Mr. Morley gave a display with notes of his very fine collection of the Fiscals of the Dominican Republic aud Guatemala Several sheets and large blocks showing varieties in the settings of the types were shown, together with many unchronicled varieties. A vote of thanks was unanimously passed.

Members whose subscriptions are in arrear are requested to remit same without delay, *vide* Rules 4 and 5.

For Rules and information respecting the Society apply to the

Hon. Sec. & Treasurer—A. B. KAY,
2, Haarlem Mansions,
West Kensington,
LONDON, W.

TELEGRAPH CHRONICLE.

Ceylon. Mr Crofton notifies the following additions to the type set issue,

1. 12. 00. 10 cents.
1. 12. 02. 5 cents.
18. 5. 03. (on bluish paper). 5, 10, 20, 40, 60, and 80c.

Also of the 1886 provisionals Type 62 of our publishers Catalogue exists with surcharge in *black* as well as in red.

The same gentleman also writes with reference to the current series: "The body colour of the high values is the same as the Queen's head issue and the values in each case is in white on coloured ground. The colours of the value tablet are:—

2.50r., yellow ochre
5r., red
10r., green
25r., red
50r., blue

The whole set was issued with single CA. but all those now in use up to the 25r., have CA. multiple and unsurfaced paper.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Brazil. *Sello.* Our publisher has found the 20c., green and red, 1893, figure of Justice, Type 289 of our Supplement Catalogue *perf. 5-9.*

Great Britain. *Civil Service.* Our publisher submits a copy of the Queen's head unappropriated die, £1, purple, wmk. "balances", on surfaced paper, surcharged in *black*. Perf. 14.

£1, purple and black

Chatham and Sheerness Police Courts. Mr. Kay sends us a crude label, type printed on unwatermarked paper, perf. on top and left margins only, which we suppose must be regarded as a Municipal stamp. Control no in top left and value "1s" in top right corner. The diagram below sufficiently indicates the type.

910	**1s.**
CHATHAM AND SHEERNESS POLICE COURTS.	
ONE SHILLING	

We understand other values exist, but as no values are purchaseable unused, and all other values except the 1s are attached to documents which are filed, they are not obtainable. The 1s value is used on summonses and orders which are the property of the people on whom they are served.

Ceylon. Fiscalists are indebted to Mr. C. F. S. Crotton for the following list of fiscal stamps current in this country. Several of the varieties mentioned are as yet unchronicled.

Stamp Duty.

5c., King, lilac and red, multiple CA., chalk paper
10c., King, lilac and blue, multiple CA., ordinary paper
20c., Queen, green, narrow CA., perf. 14
25c., King, lilac and black, multiple CA., chalk paper
50c., King, lilac and green, multiple CA., chalk paper
1r., King, green and green, multiple CA., chalk paper
2r., King green and orange, multiple CA., ordinary paper
5r., King, green and purple, multiple CA., chalk paper
10r., King, green and red, multiple CA., chalk paper
20r., King, green and blue, multiple CA., ordinary paper
50r., King, green with value in white on brown, multiple CA., ordinary paper
100r., King, green with value in white on marone, single CA., ordinary paper
500r., Queen, lilac, narrow CA.,
1000r., " " " "
10000r., King, green, value in white on rose, multiple CA., chalk paper

Foreign Bill

15c., 45c., and 2r. 25c., Queen, narrow CA.
30c., 75c., and 1r. 50c., " wide CA.
All other values, King, multiple CA.,

Judicial. 5c., King, single CA
10c., " multiple CA
15c., " " " chalk paper
20c., Queen, lilac, wide CA
25c., King, single CA
50c., " multiple CA
1r., " " chalk paper
2r., " "
5r., " " chalk paper
10r., " "
20r., " single CA,
50r., Queen, wide CA, sur 27 mm.
100r., " " "
500r., " narrow CA " 15 mm.
1000r., " " " "

Warehouse Warrant. 50c., King, single CA.

India. Mr. C. S. F. Crofton kindly sends us the following notes in respect of certain Indian fiscals :—

Court Fees. Types 31 and 32, (large rough hand stamped surcharged in Roman letters on the central portions of Foreign Bills) in the Philatelic Society of India's work on "*the Adhesive and Telegraph Stamps of British India*" are "Madras" surcharges. "Type 32 I have in "*black* on the 2, 4, 6 and 8 annas, and in *red* on "the 2, 3, 6, 8 and 12 annas and 1, 1½, 2, 3, 6, "8, 12, 18 and 24 rupees. On the embossed "series *in black* 4as., 1r., and 4 rupees., all Die "A." Mr. Crofton also possesses the following "Madras" surcharges :—

In curved sans serif type in *black*, letters 3mm high on 2as., postage stamp, yellow.

In *red*, 22½ x 2½ mm., on the 1a., Receipt and 1a., Revenue and vertically downwards on the 3as., Share Transfer.

The 1, 2 and 12 annas Share Transfer stamps were also surcharged, but no copies have been seen.

Share Transfer. The following values of the Queen's head permanent series exist *perf. 14.*

3as., 6¼r., 10r., 20r.

The 10 rupees, Edwardian series, is now in use.

Special Adhesives. The 10 rupees, Edwardian series, is in use.

Small Cause Court, Calcutta. Mr. Corfield informs us that the 8as., Edwardian series, is now in use.

Zanzibar. Mr. Kay submits copies of the undermentioned values of Indian Special Adhesives surcharged "ZANZIBAR" in a similar manner to those already chronicled with the additional surcharge of "4as" in MS, in black.

4as. on 12as., bright rose
" 3r., orange-brown
" 4r., brown

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. January 1906.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of

Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. FEBRUARY, 1906. No. 2.

The Fiscal Stamps of the Indian Native States.

By Walter Morley and Oswald Marsh.

(*Continued from page 3.*)

NAWANAGAR (Nowanugger or Jamnagar).

Revenue (*continued*).

1887. Wove paper. Imperf. Type 1.
1 anna, black
1 ,, grey black
1 ,, black, variety: double printed

This stamp is printed in sheets of 4 (4 types).

Type 1

Type 2

Type 3

18? Wove paper. Type 2.
1 anna, lilac, fine roulette
1 ,, violet, ,,
1 ,, purple, ,,
1 ,, violet, perf. 11½
1 ,, purple, ,,

1890. Wove paper. Perf. 11½. Type 3.
¼ corrie, olive green
¼ „ dark green
¼ „ emerald green

1904. Similar to type 3 but currency changed.
1 anna, dark green
1 „ pale green

ORCHA (or Urckha);

(Also called TEHRI).

A native state of Central India, In the Bundelkhand Agency. Area about 2000 square miles; population in 1891 was 333,020. Estimated gross revenue 900,000 rupees. No tribute.

RECEIPT?

1899. Wove paper. Perf. 12½.
1 anna, blue

COURT FEES.

Large oblong, the left part of which is similar to illustration. Perf. 12½.
4 as., violet
8 as., „

BOMBAY POLITICAL AGENCIES.

(Kathiawar, Mahi Kantha, Palanpur, Rewa Kantha).

We are indebted to Mr. C. S. F. Crofton in the Philatelic Journal of India for information concerning the revenue stamps used in these districts.

KATHIAWAR.

The Kathiawar Political Agency has an area of 20,559 square miles, and a population in 1901 of 2,327,456. Estimated gross revenue Rupees 19,819,520. Total tribute 1,135,000 rupees. There are altogether 188 states of varying size and importance, of which 14 exercise independent jurisdiction while the rest are more or less under British administration. Most of them pay tribute to the British Government, the Gaekwar of Baroda or the Nwab of Junagarh, but the tribute is always collected by British Officials. The seven states of the first importance are Junagarh, Nawanager, Bhavnagar, Porbandar, Dhrangadra, Morvee and Gondal The head-quarters of the Political Agent are at Rajkot.

MAHI KANTHA.

The total area of this Agency is 9,300 square miles. It contains 39 states, the only important one of which is Idar. The population in 1901 was 361,508. Estimated gross revenue 1,269,453 rupees. Tribute (mostly to the Gaekwar of Baroda), 143,743 rupees. The famine of 1899-1900 was severely felt in this tract.

PALANPUR.

Palanpur is a native state in India on the Southern border of Rajputana. Area, 3,177 square miles; population in 1901 was 222,627. Gross revenue 659,530 rupees. Tribute to the Gaekwar of Baroda, 50,000 rupees. The chief whose title is Diwan, is an Afghan by descent.

Palanpur gives its name to a Political Agency of a collection of native states of a total area of 4,775 square miles and a population in 1901 of 467,691.

REWA KANTHA.

This political agency comprises 61 states, many of which are under British jurisdiction. The only important one is Rajpipla. Total area 4,980 square miles; population in 1901 was 478,889. Estimated gross revenue 2,707,329 rupees. Tribute (mostly to the Gaekwar of Baroda), 116,700 rupees.

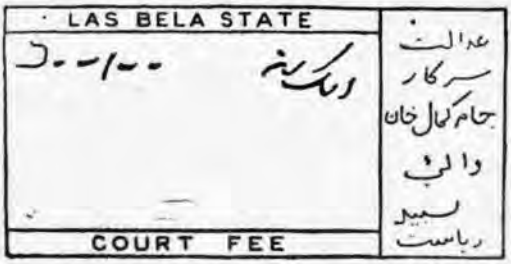
COURT FEES.

The stamps for these four agencies consist of the large lilac issue of India with both Queen's and King's heads (all values) with an overprint for the respective agency. Thus for Mahi Kantha the stamps are overprinted "Current only in Mahi Kantha" and the same in Gujerathi characters below. The whole surcharge reads vertically upwards. For the other three agencies their respective names are substituted for "Mahi Kantha."

BELA (or Las Bela).

This is the capital of a small independent State to the South of Kalat (Beluchistan) ruled by the Jain (or Chain) who occupies the position of a protected chief under the British Raj. Liability to assist on active service is the only acknowledgement of Suzerainty which is paid.

There are revenue stamps in use for Court Fees and Receipts.



Type 1

Type 2

COURT FEES.

1890. Wove paper. Perf. 12. Type 1.
Value filled in in MSS. and surcharged with a seal in violet.
1 anna, black on salmon

Variety: With two seals.
" Without seal.
" " " or value.
" Imperf. between vertically.

RECEIPT.

1890. Wove paper. Perf. 12. Type 2.
1 anna, black on white

UDAIPUR (Oodeypore or Mevor).

A native state of India in the Rajputana agency Area 12,861 square miles; population in 1901 was 1,021,664. Estimated gross revenue 3,750,000 rupees. Tribute 250,000 rupees. The ancient coinage is of great historical interest as being of the Sassanian or Persian type, copper issues of this type being still in circulation. Modern coins bear on the reverse the words "Friend of London." In 1897-98 the value of silver coined at the mint was 83,422 rupees.

A Revenue stamp of the type illustrated is known —black on thin wove paper, imperf.—about which information is desired.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from Vol. VI., page 80.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

RAILWAY MAIL
Registered 6 Oct., 1845.

RAILWAY MAP ILLUSTRATIONS
Registered 30 Oct., 1845.

RAILWAY MONTHLY MAGAZINE
Registered 30 Jan., 1847.

RAILWAY NEWS & JOINT STOCK JOURNAL
Registered ?
Duty dies B 26, 27.

RAILWAY RECORD
1 die regd. 11 Apr., 1844.
1 die regd. 23 Oct., 1845.

RAILWAY STANDARD
Registered 6 Oct., 1845.

RAILWAY TELEGRAPH
Registered 15 Aug., 1845.

RAILWAY TIMES
1 die regd. 23 April, 1842.
1 die regd. 19 Sept., 1845.
Duty dies A 296, 449.

RAILWAY WORLD
Registered 29 Aug., 1845.

RAMBLER
Registered 31 Dec., 1847.

READING MERCURY
1 die regd. 16 Apr., 1842.
1 die regd. 11 Apr., 1848.
Duty dies A 385, 509.

RECORD
2 dies regd. 16 Apr., 1842.
Duty dies A 683, 702, 703, 705, 724, B 8, 10, 23, 26, 28, 30, 32.

REFORMER.
Registered 28 Sept., 1848.

REID'S TIME TABLE
Registered 18 Apr., 1849.

RENFREWSHIRE ADVERTISER
Registered 23 July, 1844.

REVIEW OF MUSIC & FASHION
Registered 12 Aug., 1848.

RHYL RECORD
Registered ?
Duty die B 30.

ROSCOMMON WEEKLY MESSENGER
Registered 27 Apr., 1848.

ROSSSHIRE ADVERTISER
Registered 9 Feb., 1842.

ROTHESAY ADVERTISER
Registered May, 1847.

SAILOR'S MAGAZINE
Registered 16 June, 1847.

ST. JAMES CHRONICLE
3 dies regd. 5 Apr., 1848.
Duty dies A 463, B 26.

SALISBURY & WILTS HERALD
Registered 5 May, 1842.
Duty die A 578.

SALISBURY & WINCHESTER JL.
Registered 5 May, 1842.
Duty dies A 321, M 14, 25, 26, 29, 39.

SATIRIST
Registered 8 Oct., 1847.

SATIRIST ILLUSTRATED
Registered 30 Sept., 1847.

SATURDAY BRISTOL TIMES & MIRROR
Registered ?
Duty dies M 28, 30, 31, 40, 50.

SATURDAY REVIEW
Registered ?
Duty dies B 16, 23, 24, 25, 26, 27, 28, 30.

SAVINGS BANK CIRCULAR
Registered 31 Oct., 1844.

SCARBOROUGH GAZETTE
Registered 20 May, 1845.

SCARBOROUGH RECORD
Registered 20 May, 1845.

SCIENTIFIC AGRICULTURALIST
Registered 21 Aug., 1844.

SCOT. MAG. & CHURCH REVIEW
Registered 11 Nov., 1848.

SCOTCH REFORMERS GAZ.
Registered 31 Oct., 1843.
Duty dies A 31, 438.

THE SCOTSMAN
Registered ?
Duty dies S 9, 12, 16.

SCOTSMAN OR EDINBORO JOURNAL
2 dies regd. 17 Feb., 1849.
Duty dies A 31, 32, 33, 34, 35, 38, 39, 254.

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37, KEMPSHOTT ROAD,
STREATHAM COMMON, LONDON, S.W.,
ENGLAND

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

AMONG the leading philatelic journals the *Philatelic Journal of India* is almost the only one which does not habitually neglect the fiscal side of philately. Many interesting articles on fiscals have appeared in its pages from time to time and during the past few months there is to be found an important study of the fiscals of Ceylon by that energetic fiscalist, Mr. C. S. F. Crofton, one of the joint authors of that splendid production on the Indian fiscals published last year by the Philatelic Society of India. We especially invite the attention of fiscalists to these articles and propose to extract from them a few points of particular interest, necessarily brief not only by reason of limitation of space but because all collectors of Ceylon fiscals will find it absolutely necessary to study the articles themselves. Up to the present four instalments have appeared, in the July, Aug., Oct., and Nov., numbers of last year respectively, dealing with the series for Stamp Duty, Judicials, Warehouse Warrant and Receipts. As regards the series for Stamp Duty, Mr. Crofton points out that prior to 1872 when the currency was changed from £ s. d. on a gold basis to dollars and cents on a silver basis, the duty was paid by colourless embossed dies struck on the original documents. These embossed dies were occasionally cut out and pasted on to the documents, being thus used as adhesives. Mr Crofton does not think that these should be collected on the ground that there is nothing to show their genuineness unless on the entire original, for copies can easily be cut out and stuck on pieces of paper. The adhesive stamps lettered "STAMP DUTY are fairly straight forward. A point of interest is, however, the question of the existence of the 500r., bistre and the 1000r., rose, wmk. Crown CC. These stamps are catalogued in Moens' Catalogue and also in the Fiscal Philatelic Society's lists but Mr. Crofton as a result of his observations on the Judicial Series finds strong reasons for doubting their existence. His argument runs as follows:—"Taking the Stamp "Duty and Judicial provisionals together we "find that there are 3 varieties of surcharge on "the 20 rupees in 1889-90, of which two occur "with both watermarks, and one with water-"mark CC only. There are two varieties of "surcharge on the 50 rupees, one with both "watermarks and the other with CC only. "The one surcharge on the 100 rupees has both "watermarks. On the other hand the six sur-"charges on the 500 rupees are all watermarked "CA and so are the 3 surcharges on the 1000 "rupees. Hence it is fairly certain that there "was no stock of the two latter values with CC "watermark in 1889. The 9 surcharges on "these two stamps prove, however that there "was a large surplus with CA, and the use of "the stamps unsurcharged being extremely "limited, there is every probability that if they "had been issued with CC there would have "been at least as large a proportionate surplus "with CC as in the case of the lower values. "Now the first set in lilac has never been "suggested to have included the 500 and "1000 rs., and for these values to have been "added during the short period (of under a "year) in which the coloured set was being "printed with CC, would have been a coin-"cidence which requires some evidence to "accept. The only evidence that I am aware "of, that these stamps existed on CC paper is "that they are recorded by Moens' whose "accuracy it is seldom safe to impugn. But "there are cases in the early stamps of India "and Ceylon where Moens' records stamps "which have never been issued to the public "and which he had only seen in proof sets, and "he queries the existence of the two stamps "(under discussion) with CA watermark in his "Edition 20 years after these stamps must have "appeared."

Ceylon fiscals.

It seems therefore, that these two stamps should be struck out of the Catalogues. In the August number Mr. Crofton gives a valuable list of the somewhat numerous Stamp Duty provisionals, which he has reduced to order by the study of dated copies.

We propose to continue our notes on these articles next month.

* * * * *

Ewen's Colonial Stamp Market has just published Part I of a third edition of Ewen's Priced Catalogue of the Railway Letter Stamps of the United Kingdom, 1891-1903. In the second edition 32 pages were "devoted to the Railway Letter "Stamps of companies having their "head offices in England and Wales "and 23 pages to those having their "capitals in Scotland and Ireland. As the 32 "pages devoted to England and Wales in that "edition have grown to 96 in the present, I have "considered it advisable to divide this work "into two volumes." The Catalogue is well illustrated, every stamp is priced used and unused and the work will be found indispensable to all collectors of Letter Fee Stamps.

Railway Letter Stamps.

BRITISH RAILWAY STAMPS.

Great Western Railway. Mr. P. Evans has kindly favoured us with some further information with regard to the recent issues of this Railway. The following values must be added to our list of the stamps (25 mm square) in the November number of last year.

1d., vermilion
2d., blue
4d., black on white
5d., black on orange
7d., black on red
8d., black on purple
10d., black on green
11d., orange
2s., ?
3s., black on white, with blue vertical broad band
4s., ?
5s., ?

These values with those chronicled in November form the complete set of this issue. They are printed in sheets of 30 stamps. Of the larger type chronicled in the same number, Mr Evans submits another value, issued in September.

1s. 6d., black on white, with green cross diagonally

Of the same type (25 mm square) but lettered "SHIPMENT CHARGE" instead of "PREPAID PARCEL" Mr. Evans sends us

3d., black on rose, perf. 11½-12

Guernsey Electric Railway. The colour of the 1d., stamp listed in the November number should have been "*brown on green*" instead of "black on green."

London, Brighton and South Coast Railway. Mr. P. Evans submits the 1d. blue Newspaper Stamp, *perf 14½*. The normal perf. of these stamps is 10, 10½ or 11, usually 10. The perf. 14½ is rare and has only as yet been found on the 1d., value.

South Eastern and Chatham Railway. The Newspaper Labels for this Railway are, we believe, as yet unchronicled. Our publisher submits copies of the ½d., and 1d., values the design of which consists of value in figures, in white on a coloured shield in centre, surrounded by scrolls lettered "NEWSPAPER" above "OWNERS RISK" below "PREPAID" at left and "LABEL" on right. At the top are the words "SOUTH EASTERN AND CHATHAM" and at the bottom "RAILWAY" on straight labels. At the sides a star pattern in blank columns. The values are as detailed below. The ½d., 1d., 1½d., and 2d., are in sheets of 60 (10 rows of 6); the 3d., and 4d., in sheets of 30 (5 rows of 6).

½d., blue. Red controls. Rouletted
1d., ,, No controls Perf. 11
1d., violet-blue. Black controls. Perf. 11
1½d., blue. Red controls. Rouletted
2d., ,, ,, ,,
3d., ,, ,, ,,
4d., ,, ,, ,,

The following extract from the regulations shows the purpose for which the values serve:

Newspaper prepaid labels for Railway Carriage between any two Stations on the S.E. & C. Railway, at Owner's sole risk can now be obtained on previous application to Station Masters. These labels will only be supplied in sheets at the undermentioned rates:—

60 Rate of ½d. each for Single Newspapers.
60 ,, 1d. ,, two ,,
60 ,, 1½d., ,, three ,,

The above three between any two Stations on on the S.E. & C. Railway.

60 Rate of 2d. each
30 ,, 3d. ,,
30 ,, 4d. ,,

The above three for Parcels of Newspapers according to weight and distance as provided for in tariff for Newspapers.

These rates do not include collection or delivery, and Consignee must call for the Newspapers at the Station to which addressed, and the Committee will not be responsible for any loss, damage or delay in transmission, and if it is found that the value of the labels affixed is insufficient, the packet will be detained till the following Train, and surcharged double the amount of the deficiency.

GERMAN RAILWAY STAMPS.

The undermentioned stamps are chronicled in *Der Philatelist* for Dec. 1905 and January.

BAVARIA. *K. Bayer. Staatseisenbahn.* Add to the list in Vol VI page 58.

25 pf., yellow

BRUNSWICK. *Halberstadt-Blankenburger Eisenbahn-Gesellschaft.* Type with winged wheel and label above for name of railway. Overprinted with value in darker colours. Perf. 12.

30pf., green and dark green
40pf., orange and dark orange
50pf., violet and dark violet
60pf., blue and dark blue
70pf., red-brown and dark brown
80pf., yellow and dark yellow
90pf., brown and dark grey-brown
100pf., grey and dark grey

LÜBECK. *Lübeck-Buchener Eisenbahn-Gesellschaft.* Similar type to last. (Brunswick) Perf. 13. The same values and colours with the addition of

5pf., carmine and dark carmine

MECKLENBURG-STRELITZ. *Mecklenburgische Friedrich-Wilhelm-Eisenbahn-Gesellschaft.* Same type. Perf. 11½.

30pf., green and black
40pf., orange ,,
50pf., lilac ,,

PRUSSIA. *Crefelder Eisenbahn-Gesellschaft.* Same type. Perf. 11½.

5pf., red and dark red
30pf., green and dark green
40pf., orange and dark orange
50pf., lilac and dark lilac

Westfälische Landeseisenbahn-Lippstadt. Same type. Serpentine roulette on black.

5pf., red-violet and black
30pf., green and black
40pf., yellow-brown and black
50pf., lilac and black

The figures of value of the surcharge are small on the first two values, and large on the two higher values.

THE FISCAL PHILATELIC SOCIETY.

MEETING held on January 3rd, 1906, at 12 Adam Street, Strand, W.C. Present Mr. Schwabacher (*Chair*). Messrs. Cooper, Evans, Fulcher, Hadlow, Morley, South and Kay.

C. H. Eagle (United States) was duly elected a member.

M. Forbin L'Hoste submitted for inspection several hitherto unlisted varieties of Western Australia, Supreme Court, 2/-, 2/6 and 5/- values, with various types of surcharges. Messrs. Morley and Schwabacher also showed interesting novelties.

The cataloguing of the fiscals of Great Britain was proceeded with as far as Consular Service stamps.

A vote of thanks was passed to Mr. Hadlow for the use of his office for the meeting.

All Exchange Sections are now working, and members on the Continental Section are requested to observe more strictly the rules regarding the retention of the packets.

For Report and information respecting the Society apply to the

Hon. Sec. & Treasurer—A. B. KAY,
2, Haarlem Mansions,
West Kensington,
LONDON, W.

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

Continued from page 6.

NATURALIZATION.

1870. General Duty dies embossed in *pink* on Foreign Bill paper, wmk. double-lined "VR" and surcharged "NATURALIZATION" in brown block caps. Black dividing lines.

10s., Die I ? £1, Die A ?

PATENT.

1853. Patent dies embossed in blue on unwatermarked paper. Black dividing lines.

2d. Die A.

24.	iii.	53	5.	xi.	62
12.	viii.	62	14.	i.	63

4d. Die A

8.	xi.	53	18.	ii.	63
13.	viii	62.			

8d. Die A.

11.	xi.	53	5.	xi.	62
25.	viii.	62	19.	ii.	63

1s. Die A.

5.	iv.	61	14.	i.	63
25.	viii.	62			

1863. As last, but on Foreign Bill paper, wmk. double-lined "VR" sideways.

(a) Blue paper.

2d. Die A.

17.	iv.	63	8.	xii.	66
9.	vii.	63	12.	i.	69
28.	x.	63	5.	i.	70
27.	x.	66			

4d. Die A.

28.	x.	63	10	iii.	65
22.	ii.	65	27.	x.	66
18.	x.	65	8.	xii.	66
8.	ii.	66	12.	i.	69

8d. Die A.

9.	vii.	63	28.	x.	63
2.	xii.	63	27.	x.	66

1s. Die A.

15.	vi.	63	8.	ii.	66
28.	x.	63	13.	i.	69
13.	viii.	64	10.	iv.	69
23.	v	65	21.	vii.	69
10.	iii.	66			

(b) White paper.

2d. Die A.

18.	i.	64	5.	xi.	67
1.	iv.	64	7.	i.	68
12.	viii.	64	6.	vi.	68
7.	xii.	65	8.	x.	68
6.	viii	66	11.	i.	69
16.	i.	67	8.	iv.	69
15.	vi.	67	9.	iv.	69

4d. Die A.

18.	i.	64	7.	i.	68
20.	iv.	64	8.	vi.	68
17.	vi.	67	9.	x.	68
5.	xi.	67			

(*To be continued*).

TELEGRAPH CHRONICLE.

India. Mr. Crofton informs us that the 2as., provisional of 1882 on Special Adhesive, was also made in Madras, but no copy is yet known; also that the 1 rupee of the Edwardian series is now in use.

Natal. Mr. Kay has found a copy of the Revenue stamp 4s., lilac and red, surcharged "ONE SHILLING" in a similar manner, except that the word "REVENUE" is not barred, to the provisionals recorded and described by us in August 1902. Possibly there are varieties in type of the surcharge, as on the stamps already known, to be discovered. The copy found was used in 1902.

1s. on 4s., lilac and red.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Brazil. *Consular.* *Le Bulletin Fiscaliste* chronicles the following additional values of the series of the type illustrated

50 reis, green
100 ,, ultramarine
200 ,, ,,
300 ,, ,,
400 ,, ,,
10$, yellow-bistre
20$, ,,
50$, ,,

Also the value 3000r. in the same type, issued in 1902, of which there are two varieties, one having a point after the figure denoting thousands while the figures are narrower.

3000r., pale orange
3.000r., ,,

Italy. *Marca da Bollo*. Dr. Diena kindly sends us a copy of a new 10c., lilac with King's head to right in circle, wmk. Crown, perf. 14, accompanied with the following particulars with respect to the issue. "A Royal Decree, dated "Oct. 22nd, 1905 announces the issue from Dec. "1st, 1905 of the other values of the 'Marca da "Bollo' set, with head of King Victor "Emmanuel III turned on the right hand. I "have not seen the new issue but the colours "noted by the Decree are the following:—

50c., violet
1 lira, deep brown and violet
2 ,, Berlin blue ,,
3 ,, olive green ,,
4 ,, geranium ,,

"The second colour (violet) is that of the "frame and of the inscriptions. At the top "they bear the inscription "Marca da bollo" "and at the bottom the value followed by "oltre $\frac{2}{10}$", i.e. beyond two tenths. So the "50c. stamp is sold at 60c.; the 1 lira at 1.20 "and so on."

A 5c., lilac, with Eagle in centre, was issued some two or three months ago.

New Republic. Mr. A. B. Kay has unearthed another issue of the provisional fiscal stamps of 1885-86, in which the wording is different and the design is a plain oval in lieu of the oval with buckles at each end. The stamp is oblong oval with the words "LANDROST KANTOOR" above and "NIEUWE REPUBLIEK, Z.A" below. In the centre is "VRYHEID" above and the value in MSS, with initials "R.V.R." The impression is in violet on blue lined laid paper and the copies which have been found are dated in May 1885.

1s., violet on blue laid lined paper
5s., ,, ,, ,,

New Zealand. Our publisher has found a copy of the Stamp Duty 1s., French-grey and red, of 1867, with value in one line, die 1, *rouletted*.

Pernambuco. (*Brazil*). M. Albert Baillière kindly informs us the issue of a new set for 1906. The stamps are dated and are of the annexed type

100 reis, olive
200 ,, grey
400 ,, red-brown
500 ,, yellow-brown
1000 ,, light blue
2000 ,, brownish-red
3000 ,, violet
30,000 ,, deep blue

Uruguay. Mr H. Thompson has the undermentioned additions to the list of the Bill stamps of this country.

1894-95. 2do Trimestre. 0,50c., red, *inverted surcharge*.

1906. Primer Trimestre. Lithographed. Perf. 11½.

.01c., red
.02c., green
.05c., orange
10c., bistre
15c., red-brown

Zanzibar. Mr. Kay notifies some further varieties of the MS surcharges on Indian Special Stamps overprinted "ZANZIBAR"

4as. on 8as., blue (blue sur.)
1r. on 2r., lilac (black sur.)
1r. on 3r., orange-brown (black sur.)
1r. on 5r., lilac (black sur.)
1r. on 10r., rose (black sur.)
1r. on 20r., bistre (black sur.)
1r. on 30r., orange (black sur.)
1r. on 40r., blue (black sur.)
2r. on 20r., bistre (red sur.)

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. February 1906.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. MARCH, 1906. No. 3.

The Fiscal Stamps of the Indian Native States.

By Walter Morley and Oswald Marsh.

(*Continued from page 11.*)

QUETTA.

A district and town of Baluchistan. A residency founded there in 1876 by Sir Robert Sandeman first represented the Government of India as the practical ruler of Baluchistan.

The Quetta district is now administered, together with the assigned districts of Peshin, Tal Chotrall, and Sibi by a regular staff of Civil officials.

Indian Court Fee and Revenue stamps were overprinted for use there, but apparently values other than those listed exist.

Court Fees.

1883 ? Indian Court Fee stamps of 1883, surcharged "QUETTA" in black block caps. Perf. 14.

1 a., lilac
8 as., ,,

Revenue.

188 ? Indian Revenue stamp overprinted "QUETTA" in black block caps.
1 anna, lilac on tinted paper, p. 15 x 15½
1 ,, ,, ,, ,, p. 14.

RAJKOT (RAJKOTE).

This state is a branch of Nawanagar and has an area of 283 square miles. Population in 1891 was 49,938. Only one type of stamp is known as illustration.

RECEIPT AND BILL.

18? Laid paper. Imperf.

1 anna, red
1 ,, black
1 ,, dark blue
1 ,, ultramarine
1 ,, bright blue

Laid paper. Lithographed. Imperf.

1 anna, slate blue

(To be continued.)

PERU.

THE 5 SOLES, YELLOW OF 1881-1882.

Mr. Morley has acquired two very interesting complete sheets of this stamp, showing a number of errors which have not yet been recorded. The two sheets are alike, except that one is surcharged "1883" in large violet figures in addition to the usual surcharges of "PROVISIONAL 1881-1882". They are both on pelure paper.

The sheet contains 50 stamps in 5 rows of 10. The first two rows have no stop after the value "CINCO SOLES", the last three rows have a stop after the value except in the case of the last stamp on the sheet.

The value "5s" in upper corners is very irregular in position and appears to differ in type on every stamp. In stamp no. 30, the last on the third row (the error *g*) the "s" in top right corner is "raised" and in stamp no. 42, the second on the last row, the "5" is "raised".

In the diagram below the normal type *without stop* is designated by the letter *a* that *with stop* by the letter *b* and we find the undermentioned errors in the positions indicated.

c (No. 8) "Cinco oles", the "s" in "oles" being raised and inverted
d (No. 13) "S5" instead of "5S" in upper right corner
e (No. 14) "Cinco Solles"
f (No. 21) "Cinco Solees"
g (No. 30) "Cinco Sole.s" with stop *before* last "s" also the "s" of "5s" in upper right corner is considerably raised
h (No. 38) "Cinco Sales"

The surcharge "PROVISIONAL 1881-1882" appear to be applied in pairs right through the sheet the one on the left has the upper portion of "s" in "PROVISIONAL" much larger than that in the corresponding word on the right.

a	*a*	*a*	*a*	*a*	*a*	*a*	*c*	*a*	*a*
a	*a*	*d*	*e*	*a*	*a*	*a*	*a*	*a*	*a*
f	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*g*
b	*b*	*b*	*b*	*b*	*b*	*b*	*h*	*b*	*b*
b	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*a*

MISCELLANEOUS NOTES.

Nevis. From a letter contributed by Mr. T. Maycock to the Feb. no. of the *Philatelic Record* we learn that the postage stamps with allegorical figures surcharged "REVENUE" (London surcharge) were sent out by Messrs. Nissen and Arnold in March 1879 and consisted of the following:—

834 sheets	(10,008 stamps)	of 1d.
209 ,,	(2,508 ,,)	of 4d.
84 ,,	(1,008 ,,)	of 6d.
84 ,,	(1,008 ,,)	of 1s.

Siam. The stamp, of the design illustrated, which we chronicled in April 1902 turns out to be a postal essay and not a revenue stamp. The stamp was prepared in 1883 but for some unknown reason was never issued for postage or employed in any other way.

The value is 1 fuang (= ⅛ of a tical = 8 atts).

Postal essay. 1 fuang, vermilion, perf. 14½.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 12.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

SCOTTISH AGRICULTURAL JOURNAL.
Registered 17 Nov., 1848.

SCOTTISH CHRISTIAN INSTRUCTOR.
Registered 4 July 1845.

SCOTTISH CHRISTIAN JOURNAL.
Registered 12 Sept., 1849.

SCOTTISH EPISCOPAL TIMES.
Registered 4 Jan., 1844.

SCOTTISH FARMER.
Registered 30 May 1844.

SCOTTISH FARMER & AGRICULTURALIST.
Registered ?
Duty dies A 658, S 5, 6.

SCOTTISH FARMER'S JOURNAL.
Registered 22 June, 1847.

SCOTTISH GUARDIAN.
2 dies regd. 21 Feb., 1849.
Duty die A 221.

SCOTTISH HERALD.
Registered 6 Mar., 1844.

SCOTTISH PRESS.
Registered 2 Sept., 1847.

SCOTTISH RAILWAY GAZETTE.
Registered 1 April, 1845.
Duty die A 439.

SCOTTISH RECORD.
Registered 2 Feb., 1844.

SCOTTISH TEMPERANCE REVIEW.
Registered 18 Sept., 1845.

SCOTTISH TIMES.
Registered 30 Oct., 1848.

SENTINEL.
Registered 5 Jan., 1843.
Duty dies D (April and May, 1855. Irish dies with discount at right), duty die G 2 (nothing at right of die, May 12th and 19th, 1855), May 26th and after (1855), A dies, A 363, 364, 369, 372, 374, 382, 385, 386, 410, 415, 416.

SHARE HOLDER.
Registered 3 Oct., 1845.

RECEIPT AND BILL.

18 ? Laid paper. Imperf.

1 anna, red
1 ,, black
1 ,, dark blue
1 ,, ultramarine
1 ,, bright blue

Laid paper. Lithographed. Imperf.

1 anna, slate blue

(To be continued.)

PERU.

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The surcharge "PROVISIONAL 1881-1882" appear to be applied in pairs right through the sheet the one on the left has the upper portion of "s" in "PROVISIONAL" much larger than that in the corresponding word on the right.

a	*a*	*a*	*a*	*a*	*a*	*a*	*c*	*a*	*a*
a	*a*	*d*	*e*	*a*	*a*	*a*	*a*	*a*	*a*
f	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*g*
b	*b*	*b*	*b*	*b*	*b*	*b*	*h*	*b*	*b*
b	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*b*	*a*

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Postal essay. 1 fuang, vermilion, perf. 14½.

The Newspaper Tax Stamps of Great Britain.

BY WALTER MORLEY.

(Continued from page 12.)

1d., NEWSPAPER TAX (TYPES 64 TO 70).

With name of paper at left hand side of the die.

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Registered 17 Nov., 1848.

SCOTTISH CHRISTIAN INSTRUCTOR.
Registered 4 July 1845.

SCOTTISH CHRISTIAN JOURNAL.
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SCOTTISH EPISCOPAL TIMES.
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SCOTTISH FARMER.
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Registered ?
Duty dies A 658, S 5, 6.

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SCOTTISH TEMPERANCE REVIEW.
Registered 18 Sept., 1845.

SCOTTISH TIMES.
Registered 30 Oct., 1848.

SENTINEL.
Registered 5 Jan., 1843.
Duty dies D (April and May, 1855. Irish dies with discount at right), duty die G 2 (nothing at right of die, May 12th and 19th, 1855), May 26th and after (1855), A dies, A 363, 364, 369, 372, 374, 382, 385, 386, 410, 415, 416.

SHARE HOLDER.
Registered 3 Oct., 1845.

SHARPES LONDON MAGAZINE.
Registered 21 Oct., 1846.
Duty die A 404.

SHAW'S CIRCULAR.
Registered 1 May, 1848.

SHEFFIELD INDEPENDENT.
Registered 5 May, 1842.

SHEFFIELD PATRIOT.
Registered ?

SHEFFIELD TIMES.
Registered 21 Mar., 1846.
Duty die A 660.

SHERBOURNE JOURNAL.
Registered 27 April 1842.
Duty dies A 555, 647, 699, M9, 10, 26, 27, 37.

SHERBOURNE MERCURY.
Registered 22 April, 1842.
Duty dies A 324, 525.

SHIPPING ADVERTISER.
Registered 15 Sept., 1845.

SHIPPING GAZETTE.
1 die regd., 16 April, 1842.
2 dies regd., 9 May, 1848.

SHREWSBURY CHRONICLE.
Registered ?
Duty die M 32.

SIDNEY'S EMIGRANT JOURNAL.
Registered 3 Oct., 1848.

SOCIAL GAZETTE.
Registered ?
Duty die A 123.

SOCIETY FOR ADDITIONAL CURATES.
Registered ?
Duty die A 707.

SOLICITOR'S REGISTER.
Registered 16 April, 1846.

SOMERSET COUNTY HERALD.
Registered 27 Sept., 1843.

SOMERSET COUNTY GAZETTE.
Registered 30 Apr., 1842.
Duty dies A 621, 727.

SOULBY'S ELVERSTONE ADVERTISER.
Registered 7 Aug., 1848.

SOUTH AUSTRALIAN NEWS.
Registered 30 Dec., 1845.

SOUTH EASTERN GAZETTE & SURREY NEWS.
Registered ?
Duty dies M 12, 13, 14, 16, 19, 26, 33, 45.

SOUTH LONDON NEWS.
Registered 1 Jan., 1846.

SOUTH WESTERN STANDARD.
Registered 19 Sept., 1844.

SOUTHAMPTON CHRONICLE.
Registered 14 June, 1847.
Duty die A 568.

SOUTHERN PATRIOT.
Registered 18 Jan., 1844.

SOUTHPORT VISITOR.
Registered 29 April, 1844.

SPALDING FREE PRESS.
Registered 22 Sept., 1847.

LE SPECTATEUR DE LONDRES.
Registered 29 June, 1848.

SPECTATOR.
Registered 5 April, 1848.
Duty dies A 203, 205, 246, 250, 251, 268, 275, 291, 296, 297, 298, 299, 302, 303, 304, 306, 308, 309, 311, 315, 316, 370, 371, 373, 376, 378, 381, 400, 401, 404, 407, 408, 411, 412, 413, 414, 415, 416, 417, 419, 421, 424, 425, 426, 427, 446, 561, 572, 573, 595, 597, 598, 601, 602, 605, 606, 615, 616, 617, 619, 622, 623. 625, 628, 639, 641, 643, 644, 645, 677, B 2, 7, 10, 16, 23, 25, 26, 28, 30, 31.

SPIRIT OF THE AGE.
Registered 29 June, 1848.

SPIRIT OF THE TIMES.
Registered 25 Mar., 1847.

SPORTSMAN'S MAGAZINE.
Registered 1 Aug., 1845.

SPORTING LIFE.
Registered 19 Aug., 1847.

STAFFORDSHIRE ADVERTISER.
Registered 1 May, 1848.
Duty die M 14.

STAMFORD MERCURY.
2 dies regd., 27 Apr., 1842.
Duty dies A 201, 203, 208 211, 239, 242, 243, 252, 256, 679, 728.

STANDARD.
3 dies regd., 16 Apr., 1842.
4 ,, regd., 4 Apr., 1848.
Duty dies A 672, B 13, 35.

STANDARD OF FREEDOM.
1 die regd., 29 June, 1848.
1 die regd., 30 June, 1848.

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EDITORIAL.

Ceylon fiscals.

RESUMING our notes on the valuable articles by Mr. Crofton on Ceylon fiscals in the *Philatelic Journal of India* we quote as regards the 5c. Stamp Duty provisionals. "The period of "stamp-duty surcharges concides with "that of postage surcharges, namely, "1885 to 1893, and the outbreak in "both cases was caused by the same "event, the adoption of a uniform 5 cents stamp "for both postage and receipt purposes. This "took place on the 1st January 1885 and "further printings of the 5 cents receipt stamp "were consequently discontinued By a curious "mistake in giving or understanding the orders, "the 5 cents stamp-duty (which should really "not have been affected) was also discontinued, "and still more curious the error was not "rectified for eight years when the control of "Ceylon stamps appears to have passed into "more efficient hands." Mr. Crofton then gives a list of 12 stamps arranged in order of issue. Between 1889 and 1891 there was a shortage of 25 cent stamps, when 11 more provisionals were issued, some of which appear to have been caused by a desire to work off surplus stock of little used values, a reason more obvious in the case of four further provisionals of the values of 5, 10 and 20 rupees on the 500r., bistre and 1000r., rose (wmk. Crown CA). Five miscellaneous provisionals issued from 1890-92 conclude the list. The section on "Judicials" is very interesting. These stamps date from 1882 and Mr Crofton notes that the surcharge "JUDICIAL" is found in four different types which he denotes as J1, J2, J3 and J4 respectively. The measurements of these four surcharges are as follows: J1, 17 x 4mm; J2, 15½ x 3½mm.; J3, 26 x 3mm.; J4, 14 x 4mm. J, is found in rose, vermilion or carmine, the others are always carmine. As regards the low values in lilac on Crown CC paper, the origin of which is somewhat mysterious, since these stamps without the "JUDICIAL" overprint had been withdrawn from issue ten years before the first judicial stamps appeared Mr Crofton writes: "Almost "the only copies known are in the possession "of Mr. Walter Morley, who has been so kind "as to describe them for me. Mr. Morley has "eight of these stamps, of which four are "cancelled with the word "spoiled" in violet "and appear to be essays, proofs or printer's "waste. These have the ordinary J2, except "the 15 cents which has J1. The remaining "four stamps are 5 cents (3.'83), 25 cents (5.'85), "50 cents (3'91) and 1 rupee (4.'83). The "judicial overprint on these is normal The "only explanation I can offer as regards these "is that the first two and the last were the "result of using up remainder of the CC "watermark stamps before the new consignment "with CA watermark was drawn upon, and that "the 50 cents is a product of the shortage of "that value from 1889 to 1891, which also "produced the J1 overprint in red and blue and "a provisional value of 50 cents (known used "as late as 1.'91)." The Judicial provisionals are fully dealt with and it is interesting to note that not one of the 32 Stamp-Duty provisionals is known with a "JUDICIAL" surcharge.

Mr. Crofton's account of the Warehouse Warrant series mentions a number of stamps which have only lately become known to collectors here and as we have not yet chronicled these new varieties we have ventured to give in this month's Fiscal Chronicle a complete list of all the stamps (in dollar currency) based on Mr. Crofton's list. As regards the 1s stamp, which has been usually regarded as the first issue, but which is only known unused, Mr Crofton writes "Neither Moens or Roussin ventured on "a date for this stamp, but Forbin l' Hoste "assigns it to 1872, although the sterling "currency was superseded from the 1st January "of that year. . . . . It is also to be noted "that the fee for warehouse warrants was only "5 cents or one penny from the early seventies "to 1884-5, when it was raised to 50 cents or "one shilling. The changes in fee and currency "are two equally good reasons for the existence "of remainders, but I do not think the stamp "has vindicated its right to the dignity even of "a remainder, and for the present is only "entitled to the rank of "prepared for issue" "while the imperforate variety, which so far as "I know has not been seen in Ceylon, is only a "proof."

The receipt stamps call for no special remark. They were superseded on the 1st Jan 1885 by unified stamps for postage and receipt purposes and the remainders were surcharged "STAMP DUTY" early in 1889. The postage stamps surcharged "Postage and Revenue" are not usually included in fiscal lists, but the 5 cents value must have been extensively used for receipt purposes and as Mr. Crofton points out the 8c., lilac issued on the 1st April 1885 is surcharged "REVENUE & POSTAGE," the order of these words not being without significance.

THE DEATS COLLECTION OF PROOFS AND ESSAYS OF U.S. REVENUES.

WE learn from *Mekeel's Weekly* that a Bill has been introduced into the House of Congress for the purchase of the Deats Collection of U.S. Revenues for the nation. Its terms are as follows :—

A BILL.

To purchase a collection of original essays, designs, drawings, and die and plate proofs of the revenue stamps and private proprietary stamps of the United States, known as the Deats Collection.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that the Joint Committee on the Library of the House of Representatives and Senate be, and is hereby, authorized to purchase from its owner, Hiram E. Deats, the collection owned by him of original essays, designs, drawings and die and plate proofs of the revenue stamps, and private proprietary stamps of the United States, for the sum of twenty thousand dollars said amount is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to pay said owner for said collection, upon the passage and approval of this Act.

This bill was referred to the committee on the Library and its fate will be watched with interest by the philatelists of the entire country. The government collection would certainly be enriched by the incorporation in it of this superb collection made by Mr Deats

The collection itself is thus described by Mr. W. O. Wylie ;—

Covering the period between the years 1862 and 1883 these proofs and essays possess features of tremendous historical and educational importance from the fact that this was a vital period in the life of the United States covering the Civil War and the financial recovery from its terrible drain upon our resources. The methods employed to meet this financial strain led to taxation in various forms the outer evidence of which was the use of stamps affixed to documents Some of these stamps have become very scarce, but scarcer still are the proofs from the dies and of these the Deats collection is largely composed.

The possession of this collection and the records of the Butler and Carpenter Co. which held the government contract for the engraving and printing of revenue stamps from the beginning September, 1862, to August 31, 1875, enabled a committee of the Boston Philatelic Society to compile a work of 400 pages entitled "An Historical Reference List of the Revenue Stamps of the United States, Including the Private Die Proprietary Stamps." This book is infinitely more comprehensive than any records in the possession of the United States government and could not have been written but for this collection. Should the Deats collection now be broken up and disposed of to private individuals much valuable information and material will be lost to the United States government forever.

There are fifteen books in all and a study of their contents will prove to the casual observer their value as sign posts in American history. Here is the original order book of the Butler and Carpenter Co. with two hundred original approved proofs attached of private proprietary stamps, a great many of which are the original designs, some in pen and some in pencil, and many made up in part of photos with added design in pen or pencil. The entries in the book give names of proprietors dates of approval of die, etc., etc. The approved dies are signed by different Internal Revenue Commissioners beginning with Hon. Geo. S. Boutwell, the first appointed August, 1862, down to Hon. D. D. Pratt, April 16, 1875. There are also many entries of stamps ordered which were afterwards cancelled or transferred to other parties. The original designs are of great value bearing as they do the same relation to the finished stamp as the author's MSS. or the artist's rough sketch does the finished work.

The Butler and Carpenter proof book contains over 500 original proofs, together with dates showing when each stamp was first issued. Among other rarities are to be found the $200,00 first issue, $200,00 and $500,00 second issue and the $5,000,00, $5.00, $1.00 and 50c., proprietaries.

Another very valuable book is that of U.S. revenue proofs, with 536 impressions, card, India and bond paper with imprint and plate numbers of all stamps, together with some of the original designs approved by the internal revenue commissioner. It also contains 66 of the $25, second issue revenue having the allegorical figure of Commerce instead of portrait of Washington. Also rare proofs of the $200,00 second issue (10), $500,00 (5), 5,000.00 (7), and proprietary 50c., $1 00 and $500.00, three each A proof of the $500.00 is here shown as originally approved by the commissioner but in different colors from final printing This is exceedingly valuable.

A summary of the contents of the collection shows the proofs to number over 20,000 as follows ;

	Proofs.
Original order book Butler and Carpenter,	200
Bulter and Carpenter proof book,	508
" " " " blocks,	5,615
" " " " sheets,	7,496
United States revenue proofs,	2,858
" Essays and Experiments,	557
" Match,	732
" Match and Medicine,	668
" Medicine,	1,112
Collection of mounted M. and M. die proofs	429
Die proofs of various issues,	36
	20,211

It is needless to add that every lover of philately and every student of political economy will watch with interest the progress of the movement looking to the housing of the Deats Collection under government protection at Washington.

BRITISH REVENUE AND FEE STAMPS.

PERF. 12½.

In the *Philatelic Journal of India* for last year will be found a colossal piece of work by Mr. E. W. Wetherell on "The Work of Messrs. Thomas De la Rue & Sons, Ltd." dealing with all stamps, postage, telegraph or fiscal, printed by this firm. In the Oct. number the British unappropriated dies are dealt with. As far as the fiscal stamps of Great Britain of this class are concerned the Catalogue of the Fiscal Philatelic Society now being issued to members will add considerably to any of the existing lists so that we need not now point out sundry omissions from Mr. Wetherell's list. A point, however, which is worth noting is with regard to the stamps found with the abnormal perf. 12½. Mr. Wetherell only gives a list of 7 varieties of these, two being stamps of Cyprus, the 2d and 3d, to which might be added the provisional 1s. on 3d. This list may be considerably extended and the following is as complete a one as we have been able to compile. Sundry classes, such as Embossed stamps used as adhesives, Life Policy, Registration of Deeds Fee, Ireland; Record of Titles Fee, Ireland; where the perf. 12½ is normal are not included.

(1) UNAPPROPRIATED DIES (Queen's head).

Bankruptcy, 8d., lilac and red. Wmk. Garter.
——— 1s., green and black. Wmk. V.R.
——— 1s. 6d., green and blue. Wmk. V.R.
——— 5s., green and violet. Wmk. V.R.
——— £1, purple and black. Wmk. Balances.
Civil Service 5s., green and violet. Wmk. V.R.
Judicature Fees, £5, purple and green. Wmk. Balances.
Patent, 2d., lilac and blue. Wmk. Garter.
——— 2s. 6d., green and red. Wmk. V.R.
Scotland, Law Courts, 2s. 6d., green and brown. Wmk. V.R.
——— £5, purple and green. Wmk. Balances.
Ireland, County Courts, 6d., lilac and green. Wmk. Garter.
Ireland, Judicature, 1s. 6d., green and blue. Wmk. V.R.
——— 2s., green and blue. Wmk. V.R.

(2) SPECIAL DIES.

Chancery Court, 3d., violet. Wmk. Two maces.
Companies Registration, 4d., violet. Wmk. Ship.
——— 1s., violet. Wmk. Ship.
Foreign Bill, 1d., lilac. Wmk. V.R.
9d., ,, ,, ,,
5s., green ,, ,,
10s., ,, ,, ,,
£1, purple ,, ,,

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

Continued from page 15.

PATENT.

1863. Patent dies embossed in blue on Foreign Bill paper, wmk. double-lined "V.R." sideways. Continued.

8d. Die A.

13	viii.	63	18.	vi.	67
2.	iv.	64	8.	i.	68
23.	ii.	65	9.	i.	68
31.	v.	66	8.	vi	68
6.	viii.	66	12.	i.	69
8.	xii.	66	13.	i.	69
16.	i.	67	9.	iv.	69
20.	iv.	67	21.	vii.	69
17.	vi.	67			

1s. Die A.

9.	vii.	63	16.	i.	67
18.	i.	64	18.	vi.	67
2.	iv.	64	9.	i.	68
3.	xii.	64	8.	vi.	68
10.	iii.	66	13.	1.	69
27	x.	66			

1870. As last, but wmk. upright.

2d. Die A.

19.	v.	70	27.	x.	70
20.	v.	70	24.	i.	71

4d. Die A. 20. v. 70

8d. Die A.

6	i.	70	25.	i.	71
20.	v.	70			

1s. Die A.

7. i. 70 (blue paper)
21. v. 70

1871. As last, but perf. 12½. Black dividing lines.

2d. Die A.

4.	v.	71	14.	x.	71
13.	x.	71	12.	i.	72

4d. Die A.

4	v.	71	12.	i.	72
14.	x.	71			

8d. Die A.

5.	v.	71	25.	i.	71
14.	x.	71	17.	i.	72
16.	x.	71			

1s. Die A.

2.	v.	70	16	x.	71
5.	v.	71	15.	i.	72

1872. As last, perf. 12½. No dividing lines.

4d. Die A. 12. i. 72 (blue paper)
8d. Die A. 17. i. 72
1s. Die A. 18. i. 72

1872. As last, but wmk. "Balances"

2d. Die A. 17. iv. 72
4d. Die A. 18. iv. 72

(*To be continued.*)

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Ceylon. *Warehouse Warrant.* The following is a list as far as is known of the provisionals on "Stamp Duty". *See* Editorial.

1. Date? 5c., blue. Wmk. CA. Sur. vertically upwards in small thick *red* letters.
2. 1875. 5c., blue. Wmk. CA. Sur. as last, but in *black*.
3. 1879. 5c., blue. Wmk. CC. Sur. as last
4. 1883. 5c., blue. Wmk. CA. Sur. vertically downwards, large red "lower case"
5. Date? 5c., blue. Wmk. CA. Sur. horizontal, black medium "lower case".
6. 1885. 50c., brown. Wmk. CA. Sur. similar to 5
7. 1885. 50c., lilac. Wmk. CA. Sur. as last, words close together.
8. 1886. 50c., lilac. Wmk. CA. Sur. vertically upwards, large black "lower case"
9. 1890. 50c., lilac. Wmk. CA. Sur. as no. 7, but thinner type, words wider apart
10. 1893. 50c., lilac. Wmk. CA. Sur. as last, but thick type
11. 1902. 50c., lilac. Wmk. wide CA. Sur. as last, but across effigy.
12. 1904. 50c., lilac and green (King's head). Wmk. single CA. Sur. as last.

There is a variety of no. 8, with large thick "t" in "Warrant".

Colombia. *Timbre Nacional.* Our publisher has received the 2 pesos, black on rose, of 1899-1900 surcharged vertically downwards in four lines in black "HABILITADA—para 1901 y 1902—Administration Departmental de —. . . .cienda Nacional," the first few letters of the last word but one being illegible on the copy before us. This stamp is further surcharged horizontally in three lines in MS. "Habilitada pa.—1903 y 1904—?—The word in the last line we are not able to decipher. It appears to be the signature of an official or else the name of some town, to which possibly the use of this stamp was restricted.

Cundinamarca. (*Colombia.*) Our publisher submits an oblong stamp, 40 x 15mm, lettered "DEPARTAMENTO DE CUNDINAMARCA" at top and "VEINTE CENTAVOS ORO" below, on straight labels. Within the frame are inscriptions "Renta de San Lazaro" and Salvemonos de la Lepra" with a floral pattern and figures of value in oval on each side rather above the middle. Perf. 12.

20c., pale green

Great Britain. *Consular Service.* A number of essays or proofs of Consular Service stamps were sold recently by auction. The following particulars regarding these stamps have been supplied to us:—

1. General Duty die 15/-, Die H, struck in red, with date 27. 2. 85, overprinted "CONSULAR SERVICE" in black block letters and "ONE SHILLING" below. Figure of value "1s" in top right corner. Control no. 1.
2. Ordinary Consular Service die in red, all with value at top in figures and in words at bottom but no value across centre. With control numbers.

1s., 2s., 2s. 6d., 5s., 10s., red

3. As last, but die in blue. 5s., blue
4. As last, but die in violet. 5s., £1, violet
5. Consular Service die in red. Value in words across die and in figures below. Imperf., without control nos.

25c., 50c., red

6. Consular Service die in red. Value in figures at top and in words below. Imperf., without control nos.

$1, $1½, $2, $3, $6, red.

7. Consular Service die in blue. Value in figures at top and in words across die. Imperf., no control nos.

25c., 50c., blue

8. Consular Service die in blue. Inscription normal. Imperf., no control no.

75c., blue

9. Consular Service die in red. Value in figures at top, and in words across die, no value at bottom. Imperf., without control nos.

$1, $1½, $2, $3, red

10. As last, but Consular Service die in violet

$1, $1½, $2, $3, $6, violet

11. Consular Service die in red. Value in figures above, in words across centre of die and also below. Imperf., without control nos.

25c., 50c., $1, $1½, $2, $3, $6, red

12. As last, but Consular Service die in violet

$5, $20, violet

13. Queen's Head unappropriated die, 8d, lilac and red, wmk. "orb" surcharged as the well known issued type, but in tall thin letters the word "SEVENTY-FIVE" measuring 12 x 2½ mm. and the word "CENTS" 5½ x 2½ mm.

Malay States. Mr. A. B. Kay informs us that the 50c., orange-brown and black, postage stamp has been converted into a 25c., provisional Judicial stamp by the surcharge of "Judicial" and the value "25 cents".

South Australia. *Stamp Duty.* The 1s. value has appeared with the new type of King's head. Perf. 10.

1s., rosine and green.

Timor. *Imposto do Sello.* Our publisher submits an unchronicled value of the series

2$000 reis, green and buff.

Victoria. *Stamp Duty.* Mr. A. B. Kay submits a value of the current series, with figure of value in centre, in a new colour. Wmk. V and Crown. Perf. 12½.

6d., bright violet

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk March 1906.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. APRIL, 1906. No. 4.

The Fiscal Stamps of the Indian Native States.

By Walter Morley and Oswald Marsh.

(*Continued from page 18.*)

RAJPIPLA (RAJPEEPLA).

A NATIVE state in the Gujarat division of Bombay area 1,514 square miles; population in 1891 was 171,771. Estimated gross revenue is 864,298 rupees. Tribute to the Gaekwar of Baroda is 65,009 rupees. The title of the chief is Maharana.

Revenue.

188 ? Wove paper, perf. 11½.

1 anna, red
1 ,, green
1 ,, yellow-green
1 ,, ultramarine

1903. Head of Maharana. Wove tinted paper. Perf 11½.

1 anna, marone on rose

SAWANTWARI (or SAVANT VADI.)

A native state in the Konkan division of Bombay. Area, 926 square miles, population in 1901, 217,800. The estimated gross revenue is 431,867 rupees. There is no tribute. The chief, whose title is Sir Desai, is a Maratha of the Bhonsle family. The late chief died in December 1899, with no direct heir. The town of Sawantwari or Wari is 17 miles from the seaport of Vengurla. The municipal revenue in 1897-98 was 6,348 rupees.

The revenue stamps of this state have for many years been somewhat avoided by collectors. as it was thought they were bogus, but it seems that the quantities of unused varieties and errors of these stamps that have been on the market for last 10 years or more were evidently printers leakage.

Court Fees.

1886. Oblong rect., with star in circle at left, value in second colour. Wove paper. Perf. 11½.

1 anna, blue and red
2 annas, yellow and blue
2 ,, orange and blue
2 ,, violet and blue
4 ,, yellow and blue
4 *anna* (*sic*) ,, ,,
6 annas, lilac and red
6 ,, orange and red
8 ,, vermilion and blue
8 ,, violet and red
8 *annas*, (*sic*) ,, ,,
12 annas, grey green and red
2 rupees, grey green and red
4 ,, bistre and red
8 ,, lilac and red
6 rupees on 4 rupees, bistre and red
6 ,, ,, ,, ,, variety with 7 surcharges of 6 rupees.

Variety: Imperf between horizontally.

4 *anna* (sic), yellow and red

As last, but perf. 14.

1 anna, blue and red
2 annas, carmine and blue
4 ,, yellow and red

Var: Imperf.

4 *anna*, yellow and red
8 annas, violet and red
2 rupees, grey green and red

RECEIPT.

1 anna, blue and red, perf. 11½
1 ,, ,, ,, ,, 14

SIRMUR (SIRMOOR or SARMOR).

Also called Nahan, after the chief town, is a native state within the Punjab. It occupies the lower ranges of the Himalaya, between Simla and Mussoorie. Area, 1108 square miles, population in 1901, 135,626. Estimated gross revenue 512,000 rupees. Military force, 604 men. The chief whose title is Raja is a Rajput of high lineage. The town of Nahan is situated about 40 miles south of Simla, 3057 feet above the sea.

COURT FEES

1874. Arms in oval. Laid paper. Dated. Imperf.

1 anna, green and red
7 ,, ,, ,,
15 ,, ,, ,,

18 ? Similar types, 90 x 60 mms. Wove paper. Imperf.

1 anna, black (value in circles)
1 ,, ,, (,, ,, lozenges)
8 ,, red (,, ,, circles)
8 ,, ,, variety, without value in circles

Laid paper. Imperf.

2 annas, black	4 annas, brown
4 ,, black	12 ,, black

Perf. 11½
4 annas, black
RECEIPT.

1879. Type as illustration. Wove paper.
1 anna, rose pink, imperf.
1 ,, ,, perf. 11½

1880. Same type, perf. 11½
1 anna, pale violet

1900. New type. Head of Raja. Perf. 16.
1 anna, green

Forbin lists a postage stamp of 1885 surcharged "RECEIPT" in red, we have not seen this variety and have been unable to verify it.

TRAVANCORE.

A state of Southern India in connection with Madras. Area, 6370 square miles, population in 1901, 2,951,038. The gross revenue is 8,855,000 rupees. Tribute 810,652 rupees. The Maharaja of Travancore claims descent from Cheraman Perumal, the last Hindu monarch of united Malabar in the 14th century. The State is conspicuous for good administration and prosperity.

In 1897-98 the chief items of gross revenues were:—Land, 2,271,000 rupees, Salt, 1,900,000 rupees, Tobacco, 1,049,000 rupees, Customs 642,000 rupees, Excise, 635,000 rupees, Forests, 437,000 rupees, Stamps, 356,000 rupees.

The Capital is Trivandrum.

FOREIGN BILL

18 ? Indian Foreign bills of 1860 surcharged "TRAVANCORE" in black Roman caps, 29 x 2½ mms., vertically, reading upwards on left. Imperf.

4 annas, pink and green, Dies A and B

18— ? Indian Foreign bills of 1861 surcharged "TRAVANCORE" in black Roman caps. 18½ x 1½ mms., horizontally.

2 annas, purple	12 annas, purple
3 ,, ,,	1r 8as., ,,
6 ,, ,,	2 rupees, ,,
8 ,, ,,	

Type 1.

Type 2.

REVENUE.

18 ? Type 1. Perf. 14.
1 anna, lilac on tinted, sur. 23 x 2 mms.
1 ,, ,, ,, ,, 18½ x 2½ mms.

1890. Type 2. Perf. 11½.

1 anna, dark red	1 anna, pale rose
1 ,, carmine rose	1 ,, vermilion
1 ,, rose	1 ,, pink

(To be continued.)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 20.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

STEAM TIMES.
Registered 17 Oct., 1845.

STEEPLE CHASE CALENDER.
Registered 9 Jan., 1849.

STIRLING JOURNAL.
Registered 12 Feb., 1849.

STIRLING OBSERVER.
Registered 12 Feb., 1849.

STOCK EXCHANGE EXPRESS.
Registered 24 June, 1845.

STOCKPORT ADVERTISER.
Registered 30 Dec., 1848.

STOCKPORT CHRONICLE.
Registered 8 July, 1842.

STOCKPORT MERCURY.
Registered 22 Jan., 1847.

STONEHAVEN JOURNAL.
Registered 18 Nov., 1845.

STROUD JOURNAL.
Registered ?
Duty dies B 12, 17.

STROUD OBSERVER.
Registered 5 Oct., 1848.

SUFFOLK CHRONICLE.
Registered 16 Apr., 1842.
Duty dies A 693, B 24.

SUN.
Registered ?
Duty dies A 98, 635. B 12.

SUNDAY SCHOOL MAGAZINE.
Registered 14 Dec., 1846.

SUNDAY TIMES.
4 dies regd. 5 May, 1842.
Duty die A 87.

SUNDERLAND HERALD.
Registered 22 Apr., 1842.
Duty die M 29.

SUNDERLAND TIMES.
Registered 3 Jan., 1844.

THE SURPLICE.
Registered 28 Nov., 1845.

SURREY MERCURY.
Registered 30 Oct., 1845.

SUSSEX ADVERTISER & SURREY GAZETTE.
Registered 28 Oct., 1845.
Duty dies B 10.

SUSSEX AGRICL. EXPRESS.
Registered 22 Apr., 1842.

SUSSEX EXPRESS & SURREY STANDARD.
Registered 10 Mar., 1846.
Duty dies A 650. M 8, 11, 36, 37.

SWANSEA & GLAMORGAN HERALD.
Registered 12 July, 1847.

SWANSEA & NEATH ADVERTISER.
Registered 6 Dec., 1848.

SWANSEA JOURNAL.
Registered 11 Jan., 1843.

TABLET.
Registered ?
Duty dies A 255, 260, 275, 296, 298, 301, 308, (used in 1843).

TAVISTOCK MONTHLY ADVERTISER.
Registered 30 Jan., 1847.

TEETOTAL TIMES.
Registered 24 Feb., 1846.

TEIGNMOUTH GAZETTE.
Registered 3 Sept., 1849.

TEMPERANCE ADVOCATE.
Registered 16 Sept., 1844.

TEMPERANCE GAZETTE.
Registered 26 Jan., 1846.

TEMPERANCE NEWS.
Registered 4 May, 1846.
Duty die A 404.

TENBY & PEMBROKESHIRE CHRONICLE.
Registered 3 Feb., 1846.

THEOLOGICAL REGISTER.
Registered 23 Sept., 1846.

THURSO CHRONICLE.
Registered 16 Sept., 1846.

MORLEY'S PHILATELIC JOURNAL.

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37, KEMPSHOTT ROAD,
STREATHAM COMMON, LONDON, S.W.,
ENGLAND.

All business matters are referred to the Publisher:
WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

THE great event of the philatelic season, viz., the International Exhibition is now rapidly approaching and as far as matters have now progressed everything seems to be working smoothly and harmoniously towards a successful result. Entries of exhibits have been received not only from collectors in Great Britain but also from others residing in the United States of America and the Continent so that there is a prospect of keen competition for the medals in the different classes. In reference to the Championship Classes, it should be noted that only exhibits that have gained *Official* Gold Medals in London or Manchester are compelled to be shown in these Classes. As regards the medals themselves we are informed that His Royal Highness the Prince of Wales has approved of the design. They will contain on one side a portrait of His Royal Highness with the inscription "H.R.H. the Prince of Wales K.G. President of the Philatelic Society, London", while on the obverse it is proposed that the Arms of the City of London shall appear together with an inscription showing the name of the successful Exhibitor and the Class in respect of which the Medal is awarded. His Royal Highness the Prince of Wales as President of the Philatelic Society of London, has graciously offered a Gold and a Silver Medal to be awarded to the best exhibits of Postage Stamps shown by Lady Collectors.

The Exhibition.

The Right Hon. Sydney Buxton, M.P., Postmaster-General has consented to become one of the Vice-Patrons of the Exhibition.

An Official Banquet will be held on Friday evening, May 25th, at the Imperial Restaurant, Regent Street, W. at which the Vice-Patrons and Judges will be invited to attend. The speeches will be strictly limited in order to allow sufficient time after the Banquet for a Special Entertainment, which is being arranged.

In order that all young Collectors may have an opportunity of inspecting the superb collection of postage stamps that are coming from all over the world, the Committee have decided that Saturday, May 26th, and Wednesday, May 30th, shall be free days, admission being by tickets, which may be obtained from the Hon. Secretaries or from the leading stamp dealers.

The financial prospects of the Exhibition seem hopeful, especially in view of the fact that £802 10s has been received for the rent of 15 dealer's stalls, a highly satisfactory result, indicating the confidence of the dealers in the prospects of business to be done at or as a result of the Exhibition or at least to be regarded as a worthy effort in support of the Exhibition. Fiscal collectors will note with pleasure that our publisher has secured Stall No. 12, which will form a convenient rendezvous for all interested in fiscal matters.

* * * *

Mekeel's Weekly Stamp News for December 23rd ult., contains some useful information with respect to Philippine stamps by Theodore Siddall from which we extract the following as regards the fiscal issues:—"The Internal "Revenue law for the Philippines provides for "the use of two distinct series of revenue "stamps, known officially as "'Internal Revenue' and 'Documentary" stamps. The latter "series is for the same purposes "as ordinary documentary revenues in the "States and elsewhere and are sold to all "comers; but the former series is for use on "business licenses and for invoices that are "required to be furnished by tobacco and "liquor manufacturers with each lot of their "products to the jobber or retailer. When "used on invoices the stamp is affixed so that "when the invoice is detached from the stub "in the book furnished by the government for "the purpose, the stamp is cut in half. Afterwards the book with the stubs and half stamps "is turned in to the government and the invoice is also taken up from the buyer after a "few days: so that none of the stamps in used "condition are available for collectors. Every "business licence is also returned to the government before a new one can be issued and "the government keeps track of every stamp "issued, the law requiring the manufacturer to "note the serial number of each stamp issued "by him . . . . . I was informed that "a new series of revenue stamps is being prepared in the United States, to take the place "of those now in use, the workmanship of "these not being up to the requirements. Of the values of the "Documentary" series given by Mr. Siddall, those up to 1 peso have already been chronicled; some values of the "Internal Revenue" set have just been submitted to us by Mr. A. B. Kay. For details see this month's Chronicle. We have not heard that any values of the promised new issue have yet been seen, though it was expected on the 1st Jan 1906.

Philippine Revenues.

RAILWAY STAMPS.

OUR publisher submits the undermentioned particulars with respect to some unchronicled varieties of our rarest Railway stamps.

Bristol and Gloucester Railway. Of the same type as the 2d. chronicled and illustrated in our Journal for February, 1901. With date stamp of "Tiverton—April 5 '75".

½d., black on white. Perf. 10. Control No. 785.

Similar type to the 2d. value chronicled at the same time.

1d., black on white. Perf. 12½. Control No. 17996.

Similar type to the 3d. value, but with signature at bottom "Henry Dykes, Supt.", and at right side reading vertically upwards in small type the inscription "Not exceeding 1 lb. in weight".

1d., black on white. Perf. 10. Control No. 13470.

We reproduce the illustrations of the 2d. and 3d. here.

Somerset and Dorset Railway. Oblong rect., 68 x 33 mms. with value in centre and signature below "Richd. J. Rees—Accountant." Imperf.

1d., black on white,

and with signature "Robt. A. Read, Secy. and Gen. Manr."

2d., black on blue.

South Devon Railway. 1863. Our publisher has now seen a copy of the 1d. value of this line which has already been listed in Moens' and our publisher's Catalogues.

Mr. P. Evans supplies the following notes respecting the new issue of Parcel Stamps for the North-Eastern Railway, of which the 6d. value was chronicled by us last July.

North Eastern Railway. A new issue of Parcel Stamps took place in May, 1905, and consisted of the following values. Perf. 11.

1d., green on green	6d., black on white
4d., blue on blue	1s., brick-red on rose
5d., red on rose	2s., black on yellow

Design: Figures of value in oblong oval, lettered "NORTH-EASTERN—RAILWAY" and broken at each side with label bearing the word "PARCEL" on left and "STAMP" on right. Blank label at top and word "FROM——" for insertion of name of station from which the parcel is despatched and blank label with word "No." below for control no. Beneath the control no. is the notice "The Company do not accept responsibility for loss or damage to any parcel carried by the Parcels Express Night Services at less than ordinary Parcels Rates unless caused by the negligence of the Company or their Servants." Important stations such as York, Leeds, Newcastle, &c. have their names *printed* in black on the label at the top, but the stamps are supplied to the smaller stations with the tablet blank. They are printed on sheets of 50, five rows of ten, the control numbers start at the *top right hand corner* and run downwards, finishing at the bottom left-hand corner. The stamps were presumably issued especially for the new "Parcels Express Night Service" of the Co. started on May 2nd, 1905, but are now in general use for all prepaid parcels, having superseded the previous regular issue, which is now obsolete. The scale of charges for the Express Night Service is as follows:—

Parcels may be forwarded from the chief stations to North Eastern Stations distant 51 miles and upwards by Express Night Parcels Service at the undermentioned scale of charges:

WEIGHT.	CHARGES.
Not exceeding 2 lbs.	4d.
Above 2 lbs. and not exceeding 3 lbs.	5d.
,, 3 lbs. ,, ,, 14 ,,	6d.
,, 14 lbs. ,, ,, 48 ,,	½d. per lb.
For every additional 4 lbs. or part thereof above 48 lbs.	1d.

(Fractions of a penny are charged as a penny.)

It is worth noting that the N.E.R. Co. adopt a different policy from most other Railway Cos. in that they keep these stamps on sale at all their parcel offices, irrespective of their being actually used for the carriage of parcels or not.

Mr. J. G. Cairns submits a varied assortment of Railway stamps with notes:—

Bradford Tramways and Omnibus Co. A type set label, 52 mm. square, with inscription, Name of Co.——, "Paid Parcel" and value. Perf. at top only, 10.

1d. (not exceeding 14 lbs.), black on rose.

Foster's Parcel Express Co. (Newcastle-on-Tyne.) Large outline figure of value on diagonally lined ground label with value in words across stamp, rather below the middle. Inscription "Foster's Parcels Express Ltd., Newcastle Office, 30, Prudhoe St., W. Johnson, Agent". Perf 11.

2d., dark blue
3d., brown-purple

Globe Express Ltd., Birmingham. Large rect., 36 x 42 mm. with globe in centre on which is expressed the name of the Co. Control no. above; label below bearing address, which differs on the two stamps submitted. Perf.

2d., black on rose.

Newcastle District Carrying Co. Issued by Sutton & Co. in Newcastle. Large outline figure of value on dotted or diagonally lined ground, with label across bearing value in words. Inscription "Prepaid Stamp—Newcastle District Carrying Co." and signature at bottom "Harry Wills". Perf. 12.

2d., vermilion
3d., blue

North British Railway. The following values appear to form the complete set of the Newspaper Stamps. Some values have been already listed.

¼d., ½d., 1d., 2d., 3d., 4d., 5d., 6d., 7d., 9d., orange

Sutton & Co., Manchester. Large rect., 39 x 53 mm., with large white figure of value and inscription "Prepaid Parcel Stamp—Sutton & Co., Carriers, Manchester—Sixpence". Signature below "J. Burge". Perf. 11.

6d., brown

Wolverhampton Tramways Co. Type set label, 35 mm. square, inscribed "Paid Parcel." Perf. at top only, 12½.

1d., black on rose

THE FISCAL PHILATELIC SOCIETY.

MEETING held on February 7th, 1906. Present—Mr. Morley (chair), Messrs. Fulcher, Thompson, South and Kay. C. J. Patman (Carshalton) and F. D. Pollard (U.S.A.) were duly elected members.

Announcement was made, with regret, of the death of Kassumally Peerbhoy.

Owing to the unavoidable absence of Mr. Schwabacher, the announced display was unfortunately postponed, and Mr. Morley was so good as to show his fine collections of the fiscals of Cuba, Phillipines, Porto Rico, Colombia and States. Much interest was taken in the same and a vote of thanks concluded the meeting.

Meeting held on March 7th, 1906. Present—Mr. Schwabacher (chair), Messrs. Cooper, Fulcher, Morley, South, Thompson, Thomson and Kay.

A collection of the Stamp Duty and Impressed Duty Stamps of the Colony, sent on loan to the Society, by the Government of Tasmania, was exhibited. Several other interesting stamps were also shown. M. A. Bailliére submitted many novelties, including Madras, Secunderabad and Mauritius. Mr. A. Hamilton sent several minor varieties in Australian fiscals. Mr. W. Schwabacher showed a 1 rupee Wankaner State, and Mr. Morley a 2$000 Timor, and several postage stamps of that island surcharged "Imposto."

Regarding the meeting to be held during the London Philatelic Exhibition, it is particularly requested that members who will then be in town will communicate with the Hon. Secretary so that arrangements can be made. If sufficient members are likely to be present it is proposed that a Dinner be held.

The catalogue of the Revenue stamps of Gt. Britain was proceeded with to the issues for Consular Service.

Members are requested to send sheets for the Exchange Sections more regularly.

For information respecting the Society apply to the—

Hon. Sec. & Treasurer—A. B. KAY,
2, Haarlem Mansions,
West Kensington,
LONDON, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

BRAZIL. Our publisher sends us a new value of the type illustrated. Perf. 11½.

50 r., rose and black

Liberia. *Revenue.* A brilliantly coloured set of Revenue Stamps, for the first sight of which we are indebted to Mr. H. L. Hayman, has been issued for this country. The design is uniform and contains the value in figures and words in the centre in black, surrounded by a coloured frame, with the word "LIBERIA" above and "REVENUE" below. Lithographed on white wove paper. Perf. 13½-14.

2c., pale blue and black
5c., purple ,,
10c., carmine ,,
15c., pale green ,,
20c., red-lilac ,,
25c., brown ,,
30c., vermilion ,,
50c., bright blue ,,
1d., violet ,,
2d., ochre ,,
5d., dark green ,,

Philippines. From Mr. Theodore Siddall's article in *Mekeel's Weekly Stamp News* we cull the following unchronicled items In the case of the Internal Revenue stamps the 1, 2, 5 and 10c., have been submitted to us by Mr. A. B. Kay, and as the colours of the first three do not agree very well with those given by Mr. Siddall, we give our own determinations in the case of these values.

Documentary. 10 pesos, green
20 ,, orange

Internal Revenue.

1c., flesh	2p., lilac
2c., violet	5p., blue
5c., greenish-grey	10p., green
10c., olive	20p., dark orange
20c., orange	50p, carmine
50c., scarlet	200p, black
1p., rose	

As regards the design of the Internal Revenue series they are oblong stamps 38 x 19 mm., with a female figure holding a mallet resting on a kind of anvil in circle in centre On either side is a blank label on which the control number is printed in black and the four values before us have the letter "B" also in black in the central circle just above the upper corners of the control no. labels which project into this inner circle These letters are apparently inserted by a different printing to that of the control letters and it is not clear whether they are supposed to form a part of the control no. or not. Inscriptions are "Philippine Islands Internal Revenue Tax" above and value below, in words under the central circle and in figures in oblong ovals under the control no labels on each side. Inside the frame below in minute caps is the inscription "Act no. 1189 of the Philippine Commission" The stamps are roughly lithographed and perf. 11½-12. Wmk. "P.I.R.S" in large double-lined caps.

Salvador. Mr. G. W. Pepper sends us a list of novelties for this country.

Timbre, 1891. 10 p., yellow (Black controls)

1903 The 50 pesos also exists with error of surcharge "1093" for 1903, *see* Fiscal Chronicle for Dec., 1904, p 100.

Instruccion primaria, 1900. Of the usual type surcharged "Revisado" in blue.

1p., sage-green	5p., yellow
2p., lilac	10p, brown
3p., red	

1903. Sur. "Revisado" in violet

20p., red-lilac	30p., orange

Alcoholes y Bebidas. Of a similar type to last Mr. Albert Bailliére notifies:—

5 pesos, green on dark blue

Mercaderias Extranjeros. Similar type to last lettered "Timbre para venta de mercaderias extranjeros."

10 pesos, red
50 ,, red-brown
100 ,, green

Of the same type as the stamp for "Alcoholes y Bebidas" described in September 1905 Perf. 11½.

Alcoholes y Bebidas, 1905. Black on a groundwork of grey dots.

1c., black

Contratos, 1905. Lettered "Timbre para Contratos."

1c., green

Mercaderias Extranjeras. Lettered "Timbre para venta de Mercaderias Extranjeras."

1c., black

Operaciones y Documentas Diversos. Lettered "Timbre para Operaciones &c."

1c., black
1c., bright violet

Timor. Our publisher submits a number of postage stamps surcharged "IMPOSTO" by means of a handstamp The postage stamps affected are the 2½ r., brown,—Newspaper stamp of 1894, the 5r., black of 1887 and the 50r, pale blue of 1893-94.

Type 1. Surcharged in thick block letters, 4½ mm., high, applied at the top of the stamp.

(a) Sur. in black.

2½ r., brown, perf. 11½
5 r., black, perf. 12½

(b) Sur. in blue

2½ r., brown, perf. 11½
2½ r., ,, ,, 12½
2½ r., ,, ,, 13½

5 r., black ,, 12½
50 r., pale blue, perf. 11½

(c) Sur. in violet

2½ r., brown, perf. 11½
5 r., black, ,, 12½
50 r., pale blue, perf. 11½

Type 2 Sur. in small black block letters, 2½ mm., high, applied in various positions, usually diagonally, sometimes inverted.

2½ r., brown, perf. 11½
5 r., black, perf. 12½.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. MAY, 1906. No. 5.

French Fiscals and their Engravers.

By R. R. Thiele.

IT seems to me that it behoves every collector to know all that can be learned about the objects of his hobby. For the stamp collector, whether postal or fiscal, one of the chief items of interest regarding his stamps ought to be their engraving. For me at least it is of surpassing interest to study the engraving of our stamps, to admire the beauty of design and the fineness of execution which makes so many stamps veritable masterpieces of the engraver's art. Fiscal stamps in a way offer an even wider field in this direction than postage stamps; to begin with, fiscals in their embossed state date back much farther than postage stamps, to times when engraving as an art was more highly prized than now, in the age of mechanical and photographic reproduction; and moreover the high value of many fiscals made it necessary to devote as much care to their production as to that of paper money. Hence some veritable artists, masters of their art, have not disdained to engrave stamp dies and to sign them with their names. I have become curious about some of the men whose names I find on the fiscal stamps of France and have endeavoured to collect some biographical information concerning them. As embossed fiscals are more extensively used in France than most other countries, excepting the United Kingdom, I have included some of these also, as far back as I have specimens in my collection, which is not a large one.

I begin with a warranty deed dated the 14th Prairial, Year 12 of the Republic. It bears a 75 centime stamp impressed in black and an embossed control stamp. The black stamp is the upright hexagonal type with figure of Minerva bearing the torch and the caduceus, inscribed "REP. FRA." at the top. The embossed stamp is circular and bears the figure of the Republic holding a map of France and a sceptre, the Gallic cock standing beside her; it is inscribed around the margin "ADM. DES DOM. DE L'ENREG. ET DU TIMBRE" and in the exergne "REP. FRA."; in the pedestal supporting the map we find the name of the engraver, Gatteaux. The same name is signed to a number of similar stamps of the first Republic; I also find it signed to some assignats of 1792 and later as the name of the designer.

These assignats are embossed with a dry stamp showing Hercules vanquishing the Hydra of which I shall speak later in connection with another engraver. But who was Gatteaux?

Nicholas Marie Gatteaux was born at Paris in 1751 and early attained eminence as an engraver, so that he was appointed medalist to the King. This does not seem to have prejudiced the Republican leaders against him, for under the Republic he engraved most of the assignats, as far as they were engraved at all, and the dies for fiscal stamps. He is chiefly renowned as a medallist, having engraved no less than 289 medals on various subjects; he is celebrated for his grandly simple style of engraving. He died at Paris in 1832, but before he died he had once more reverted to his first allegiance, for I find his name signed to several stamps of the Restoration. One die shows Justice, holding sword and scales, seated beside a pedestal bearing the Bourbon lilies; the stamp is inscribed "TIMBRE ROYAL". I have this in several values. Another die shows a seated female figure supporting a large shield bearing the fleurs-de-lys; the inscription is the same, but no value is expressed. The value is shown on a stamp impressed in black bearing a seated female figure holding a sceptre and the tables of the law, and there is another circular black stamp, bearing a fleur-de-lys surrounded by two interlaced letters "L" and surmounted by a crown; the inscription is "2/5 EN SUS — LOI DE 1816". These black stamps bear no engraver's name, but the seated figures resemble each other so much that I believe they are both Gatteaux's work.

Most of the dies used by the Restoration were engraved and signed by Galle. I have several examples before me. A number of documents dated in 1830 and following years up to 1842 bear two stamps. One is impressed in black and bears a figure of Peace holding the olive branch and a cornucopia; it is inscribed according to value, e.g.: "I E 300 F. ET AU DESSOUS. 15 CEN." The other stamp is embossed (they are all circular in shape) and bears a seated figure of Mercury; the inscription is "TIMBRE ROYAL" and the value corresponding to the black stamp. On a document dated 1842 there is a black stamp bearing a seated figure of Mercury leaning on an anchor; it is inscribed "TIMBRE ROYAL" and the value, "35c." The other stamp is embossed and shows the seated figure of Justice bearing scales and sword; it is inscribed "TIMBRE ROYAL", but no value. Another document, dated 1845, bears the same embossed stamp, but a different black stamp, showing a standing figure of Minerva, inscribed "TIMBRE ROYAL" and the value, "1 F. 25c.", the latter on the pedestal on which Minerva is supporting her shield. All these bear Galle's signature, with the exception of Mercury with the Anchor.

André Galle was born at St. Etienne-en-Forez in 1761. In 1773 the family removed to Lyons where André was apprenticed to a button-maker. He early gave evidence of the artistic temperament and his employer, who seems to have been a generous person, encouraged him in the study of art. In 1776 Galle went to Paris, but was unfortunate in finding employment, and returned to Lyons, re-entering the service of his old master. Here he distinguished himself so much that he became a partner in the business and on the death of his employer the sole owner. His first medal was engraved in 1792, a head of Liberty; it attracted such attention, that the city of Lyons sent him on a commission to Paris. Here he was employed by the Committee of Public Safety to engrave a medal showing the conflict of Hercules with the Hydra; it is this medal which is reproduced on the assignat before mentioned. Galle associated himself with the engraver Dupré, who secured for him employment at the mint. He studied sculpture under Chaudet, but his chief fame rests on his medals, of which he engraved so many that he has been called "the historian in bronze of the Consulate and Empire"; in 1810 he won the *grand prix* of the *Académie des Beaux-Arts* for engraving. In 1827 he was engaged by the Royal Government to engrave its stamp dies and of these we have examples before us. He died at Paris in 1844.

Several documents of the earlier years—1855 and thereabouts—of the second Empire which I have before me bear various values of black and embossed stamps

signed by Oudiné and Vauthier. The embossed stamps bear the standing Imperial Eagle and the inscription "TIMBRE IMPERIAL", but no value; the black stamps bear a standing figure of Justice and the eagle on a pedestal on whose base the value is inscribed; the inscription is "TIMBRE IMPERIAL". Oudiné has also engraved the long upright *Effets de Commerce* adhesives of 1874-91, the *Affiches* of 1871 with figure of value and those of 1881 with head of Ceres (?), the *Connaissements* of 1872 and 1883 in the same two types, the *Copies* of 1871 and 1881 in the same types, the *Dimension* of 1872 and 1881 also in these types, and the familiar *Quittances, Réçus et Décharges* of 1871 and 1880 in the same figure and head types.

Eugène-André Oudiné was born at Paris in 1810. He was a pupil of Galle, Ingres and Petitot; in 1831 he won the *grand prix de gravure* which enabled him to study at Rome. On his return to France he married a grand-daughter of Galle and was employed as engraver, first at the Stamp Office, later at the Mint, where among others he engraved the coins of the Republic in 1848. The list of his statues, busts and medals is too long to begin its enumeration here. He took first and second prizes on numerous occasions and was decorated with the Cross of the Legion of Honour in 1857. I have not found the date of his death in the works of reference at my command.

André Vauthier-Galle, whose name is associated with that of Oudiné as abovementioned, was born at Paris in 1818. He studied under Galle, Blondel, and Petitot; at the age of 21 he secured the *prix de Rome*. On his return from Italy he married a grand-daughter of Galle and added the name to his own. In 1848 he took part in the competition for the coins of the Republic in which Oudiné carried off the prize with his design for the silver coins. Later Vauthier took prizes at the salons himself. He is well known as an engraver of medals and portrait-medallions. I cannot say when he died.

The *Affiches* of 1891, *Connaissements* of 1892, *Copies* of 1893, *Dimension* of 1892, *Effets de Commerce* of 1892, *Quittances* of 1892 are all signed by Tasset.

Ernest Paulin Tasset was born at Paris in 1839. He studied at the *École des Beaux Arts* and under Oudiné; he made his début at the salon of 1869. The list of medals engraved by him is a long one; among them is one of interest to us, as it was engraved for the *Société Française de Timbrologie* for the 1878 Exposition. At the Exposition of 1889 he took third medal and honorable mention. He is engraver of the Stamp Office, President of the Chamber of Engravers and Secretary of the *Société Française des Artistes graveurs en médailles*. He has also engraved coins for numerous countries: France, Greece, Colombia, Venezuela, Hayti, Morocco, Uruguay, and Monaco. At latest accounts he was still living.

It is curious to note, by the way, that the circular *Timbre Imperial* above described, the work of Oudiné and Vauthier, underwent some changes afterwards for use by the Republic. First the word "IMPERIAL" was removed and the space left blank, so that the inscription is now simply "TIMBRE"; the eagle is replaced by 2/10 EN SUS. Later the word "TIMBRE" was also removed and the stamp inscribed with the tax rate, e.g. "DE 100 F. ET AU DESSOUS", or the like; the eagle is now replaced by two tablets inscribed "LOI."

Porto Rico.

The following is an official statement of the quantities issued, &c., of the U. S. Internal Revenue Stamps surcharged "Porto Rico."

Value.	Marked "Specimen" and retained for Souvenir purposes.	Received for use.	Issued and used.	Destroyed by burning.	Retained unused for Souvenir purposes.
$50.00	128	12,672	7,176	5,368	128
10.00	128	102,272	16,454	85,690	128
5.00	128	51,072	10,672	40,272	128
3.00	128	102,272	14,588	87,556	128
1.00	128	1,023,872	82,392	941,352	128
.50	200	999,800	67,688	931,912	200
.25	200	999,800	21,602	977,998	200
.10	200	999,800	113,025	886,575	200
.05	—	—	—	—	—
.01	200	999,800	90,054	909,546	200
	1,440	5,291,360	423,651	4,866,269	1,440

With the exception of a very few stamps (probably not more than one or two hundred in all) of the denominations between one and ten dollars, inclusive, which were placed on legal documents, all of the stamps that were issued and used were absolutely destroyed by being cut in half, as the manner in which they were used was by having them affixed to invoices, one half of the stamp on the invoice and one half on the stub so that when the invoice was detached from the stub the stamp was cut in half.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 28.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

TIMES
THE TIMES
12 dies regd. 14 April 1842
20 ,, ,, 5 June, 1844.
20 ,, ,, 4 May, 1848.
Duty dies. Type 1. A 22, 34, 51, 52, 54, 56, 57, 60, 62, 67, 68, 69, 71, 75, 76, 77, 81, 82, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 97, 98, 99, 100, 101, 102, 103, 105.
Type 2. A 107, 116, 117, 120, 122, 126, 134, 135, 136, 161, 166, 201, 205, 232, 237, 241, 244, 245, 246, 250, 251. 298, 302, 340, 463, 529, 606, 675, 692.

THE TORCH.
Registered 29 Dec. 1845.

TORQUAY & TOR DIRECTORY.
Registered 1 Dec. 1845.
Duty die A 614.

TORQUAY CHRONICLE.
Registered 25 Oct. 1849.

TORQUAY DIRECTORY.
Registered ?
Duty die B 38.

TRADE PROTECTION RECORD.
Registered 5 April, 1849.

TRUE SATIRIST.
Registered 1 Sept. 1849.

TRUE TABLET.
Registered 25 Feb., 1842.

TRUTH SEEKER.
Registered 14 Nov., 1845.

TYNE MERCURY.
Registered 16 June, 1842.

TYRAWLEY HERALD.
Registered 16 Dec., 1843.

UDGORM CYMRN.
Registered 16 Mar., 1842.

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

THE Exhibition will be opened by Lord Crawford on the 23rd of this month. Tickets for the opening day will be 10/6; on all other days except May 26th and 30th, the admission will be 1/-. Saturday May 26th, and Wednesday, May 30th, will, chiefly in the interests of young collectors, be free days but admission will be by *ticket only*. Tickets for the free days may be obtained from our publisher or any other of the principal dealers or from the Hon. Secretaries of the Exhibition Committee.

The Exhibition.

The Catalogue of the Exhibition will be an interesting philatelic work, as it will give detailed particulars relating to the fine specialized collections which will be shown. It will be sold at 1/-, or copies may be obtained by post for 1/3 remitted to the Hon. Treasurer, F. Reichenheim Esq., 29 Holland Villas Road, Kensington, London. W.

A lengthy programme of Entertainments during the Exhibition has been arranged including several Receptions by prominent Philatelists.

* * * * *

In the present position of fiscal collecting collectors of British Revenue stamps are liable to be somewhat perplexed at unexpected "finds" of quantities of rare stamps. Such a case has recently happened, the stamps affected being Admiralty Courts and Scottish Law Courts. We note the facts of the case as far as we can learn the particulars in order that collectors may not pay high prices for stamps which, until the present "find" is absorbed will be comparatively plentiful.

Admiralty Court, &c.

A considerable quantity of the Admiralty Court Stamps have been found and it is curious that the bulk of the specimens are perf. 16, copies of which have hitherto been very difficult to obtain. We believe there are no copies of the £5 value but all the other values may now be purchased in sets at a very low figure. So also with the stamps, perf. 14, but there are not so many of these. As regards the Scottish Law Court Stamps the find consists of stamps of various issues but not nearly in such large quantities as the Admiralty Courts to which we have just referred.

NOTES ON RAILWAY STAMPS.

BY G. W. J. POTTER.

WHEN the clerk of the Bristol and Exeter Railway cancelled the original 2d., stamp, illustrated in last month's *M.P.J.*, he little thought of the consequences that would arise from such an act. Doubtless he was in a hurry, for he managed to smear it so effectually that the control number is not decipherable, and worst of all, the initials of the owning company are rendered almost illegible. The type employed was Old English, and in some founts, the characters are not always easy to decipher; hence one letter may be mistaken for another. In the illustration, the B., &, and R are fairly clear, and it was probably this fact, together with the apparent similarity to the Bristol and Gloucester series, that caused 'K' to assign it to the latter company. (*M.P.J. II. 14*).

The recent acquisitions of Mr. Morley chronicled last month, were, following this description, erroneously attributed to the Bristol and Gloucester Railway. Upon comparing the two illustrations, it will be noticed that though somewhat similar at first sight, there is a considerable difference between the two stamps. Having had an opportunity of inspecting this last find, I am enabled to say that the 2d., value is undoubtedly a stamp that was issued by the Bristol and Exeter Railway, while the 3d., is one of the Bristol and Gloucester series.

Consequently the revised list of these companies should read as follows.

BRISTOL & EXETER RAILWAY.

Value.		Control No.
½d.,	black on cream	785
1d.,	" white	
2d.,	" yellow	3511,6444

No. 3511 bears date stamp of B & E. R. Ap. 5. 75 Tiverton. The 1d., white has been included because there probably was that value though I have not yet seen it, and I cannot accept 'K's' hypothesis that it was a cloakroom ticket.

BRISTOL & GLOUCESTER RAILWAY.

Judging from such stamps as are available there appear to have been three issues at least. Firstly, imperf., with signature at foot; secondly, p. 10, with signature and 'not exceeding 1lb. in weight' reading upwards; thirdly, p 12½, signature and inscription omitted. As 'B. & G. R.' is sometimes on the same level as 'Date' and sometimes below, there would seem to be yet another issue. Perhaps readers will be enabled to add information on this point.

1d., black on white imperf. Henry Dykes
2d., ,, blue ,, ,,
3d., ,, rose ,, ,,
1d., ,, white, perf. 10 ,,
1d., ,, white, ,, 12½
3d., ,, rose ,,

LONDON & NORTH-WESTERN RAILWAY.

In *M.P.J.* II. 6, speaking of the 'Authorised Advertisement' stamp of the Great Northern Railway, I mentioned that it was the only company, I thought, that used such a stamp. Since then I have obtained copies of a stamp issued by the L. & N. W. R., and intended for a similar purpose. They have long been obsolete, and at present I am only able to give details of measurement and design.

Size of stamp, 60 x 62 mm., imperf, black on yellow. In the centre, Britannia, with train on viaduct, encircled by band with legend: LONDON & NORTH WESTERN RAILWAY COMPANY. Around this AUTHORISED ADVERTISEMENT in large capitals, a double ring enclosing all. At the bottom left hand corner, the letters E.P., and a dotted line for instructions. The whole within an Oxford frame.

Another variety, presumably a later issue, has the words, 'Authorised Advertisement' in block capitals; E.A. at the foot; and the diameter of the largest circle is 38 in place of 42 millimetres.

AMERICAN RAILWAY STAMPS.

Mr. J. G. Cairns submits the following varieties:—

American Express Co. Oblong, 71 x 46 mm. containing a white engine-turned pattern and large white letters "AM. EX. CO" on a green ground. Overprinted "American Express Co." on fancy black label and in black. "Prepaid Newspaper Stamp" and other inscriptions. Signature. "Chas. G. Clark." Imperf.

Prepaid for 2 lb., green and black.

Mr. Cairns states that he has also the 1 lb., 3lb., 4lb., 5lb., 10lb., stamps.

Brinks C. C. Express Co. Oblong, 60 x 36 mm., with horse and cart on left. Inscriptions "Prepaid Parcel Stamp" & name and address of Co. Signature "A. P. Brink." Rouletted.

10 c., lilac-grey

Pennsylvania Railroad Co. Oblong, 46 x 28 mms., containing a white engine-turned pattern on a pink ground. Overprinted Pennsylvania Railway Co. on a fancy black label and in black "PACKAGE STAMP" with figure of value "5" between these two words. In left lower corner the rates in 3 lines viz; Under 10lb., 5cts, 10 to 25 lbs., 10 cts, over 25 to 50lbs., 15 cts. Signature "J. R. Wood." Perf. 12.

5c., pink and black

Wells, Fargo and Co. Express. Oblong, 90 x 55 mm., with engine-turned pattern and large white letters "W F. & CO. EX." in thin white frame in centre on a flesh-coloured ground. Inscriptions in black "Wells Fargo and Co. Express - Atlantic Department - Prepaid Stamp for charges on Newspapers and Magazines" Signature "Dudley Evans." Imperf.

1c., flesh and black.

Denmark Railways. Mr. J. G. Cairns informs us that a new series of Danish State Railway bill stamps appeared about six months ago. He submits one value, a 5c., which has figure "5" in circle in centre with words "ore" in small circles on each side. Above central circle is a crown and winged wheel while below is a label bearing the letters "D. S. B." (Danske States Banner) Perf. 12½

5, 10, 20 and 50 öre, grey.

GREAT BRITAIN.

EMBOSSED ADHESIVE REVENUE STAMPS.

Continued from page 23.

POLICE COURTS.

1875. General duty die struck in *pink* on paper wmkd. "Balances" and surcharged "POLICE COURTS" in thin green sans serif caps. Perf. 12½.

6d. Die T. 3. ii. 75

1876. As last, but *vermilion*.

6d. Die T. 3. viii. 76

PROBATE COURT.

1860. General duty die struck in *pink* on unwatermarked bluish paper and surcharged "PROBATE COURT FEE" in two lines in black block caps. Imperf.

3d. Die D. 20. xii. 60

PUBLIC RECORDS.

1868. General duty dies struck in *pink* on Foreign Bill paper, wmk. double-lined "V.R" and surcharged "PUBLIC RECORDS" in thick blue block caps. Imperf.

6d. Die U. 26. vi. 68
1s. Die F.
7. iv. 69. | 19. v. 70
5s. Die F. ?
5s. Die G.
7. iv. 69 | 19. v. 70
18. xi. 69
£1. Die A. ?

1869. As last, but perf. 12½.

6d. Die T. 7. iv. 69
1s. Die F. 19. v. 70
5s. Die G. 9. vi. 71
£1. Die A. 21. vii. 70

SCOTLAND.

REGISTER HOUSE.

1871. General duty dies struck in *pink* on Foreign bill paper, wmk. double-lined "V.R." and surcharged "REGISTER HOUSE SCOTLAND" in two lines in thin blue sans serif caps. Imperf.

1d. Die L. 13. vi. 71
3d. Die I. ,,
6d. Die T. ,,
1s. Die E. ,,
2s. 6d. Die O. ,,
5s. Die G. ,,
10s. Die I. ,,
£1. Die A. ,,
£5. Die G. ,,

IRELAND.

ADMIRALTY COURT.

185 ? General duty die struck in *pink* on Foreign bill paper, wmk. double-lined "V.R."

and surcharged "ADMIRALTY COURT" in thick green block caps. Imperf.
6d. Die P. no date.

CHANCERY FEE FUND.

1867. Chancery Fee Fund dies struck in *pink* on Foreign bill paper, wmk. double-lined "V.R." Imperf.

1d. Die A.

2. x. 67	8. x. 67

6s. 2d. Die A.

4. x. 67	5. x. 67

£2. Die A. 21. x. 67
£3. Die A. ?
£5. Die A. 22. x. 67

PETTY SESSIONS.

1858 General duty dies struck in *rose* or *green* on unwatermarked paper and surcharged "IRELAND PETTY SESSIONS" in black Roman caps. Black dividing lines. Imperf.

6d. green, Die T.	20.	xii.	58
	21.	xii.	58
	22.	xii.	58
6d. green, Die U.	22.	xii.	58
	23.	xii.	58
	24.	xii.	58
6d. rose, Die T.	18.	xii.	58
	19.	xii.	58
	20.	xii.	58
	23.	xii.	58
	24.	xii.	58
6d rose, Die U.	21.	xii.	58
	25.	xii.	58

THE FISCAL PHILATELIC SOCIETY.

MEETING held on April 4th, 1906. Present:—Mr. SCHWABACHER (Chair), MESSRS. EVANS, FULCHER, MARSH, MORLEY, PATMAN, THOMPSON, THOMSON, KAY, and a visitor.

Mr. J. D. Barlett (U.S.A.) was duly elected a member.

A vote of thanks was passed to the Government of Queensland for their presentation to the library of the Society of a set of current adhesive Duty and Impressed Stamps of the Colony. Also to M Forbin L'Hoste for his gift of a complete bound file of "Le Bulletin Fiscaliste."

M. A. Baillière submitted two interesting fiscals of Gt. Britain, viz.: Customs, 8d. vermilion, watermarked V.R. (double lined), and Public Records, 1/- pink on thin blue glazed unwatermarked paper. Mr. W Morley also shewed $25 and $40 King's Head, Hong Kong fiscals.

A display of the telegraph and fiscal stamps of Japan was given by Mr. L. W Fulcher and much appreciated The collection comprised an exceedingly fine lot of magnificent copies of all issues, carefully classified in shades and perforations. A vote of thanks, proposed by Mr. Schwabacher and seconded by Mr. Evans, was unanimously carried.

For information respecting the Society apply to the—

Hon. Sec. & Treasurer—A. B. KAY,
2, Haarlem Mansions,
West Kensington,
LONDON, W.

GUERNSEY.

Law relating to Stamp Duties.

SANCTIONED BY AN ORDER OF HIS MAJESTY IN COUNCIL DATED THE 11TH DAY OF JULY, 1905.

REGISTERED ON THE RECORDS OF THE ISLAND ON THE 25TH DAY OF JULY, 1905.

(*Continued from page 6.*)

17.—On every bond for value received, on every act of Court, registered on the book of Contracts for the date and on every transfer of a bond or other claim of personalty:—
On the amount up to and not exceeding £25 stg. £0 0 8
On the amount exceeding £25 stg. and not exceeding £50 stg. £0 1 3
On the amount exceeding £50 stg. and not exceeding £100 stg. £0 2 6
On the amount exceeding £100 stg. and not exceeding £150 stg. £0 3 9
On the amount exceeding £150 stg. and not exceeding £200 stg. £0 5 0
On the amount exceeding £200 stg. and not exceeding £250 stg. £0 6 3
On the amount exceeding £250 stg. and not exceeding £300 stg. £0 7 6
Above £300 stg. for every £100 stg. or part thereof £0 2 9

18.—On every act of Court registered on the book of Contracts for the date in which the value is not mentioned unless the said act only refers to a document already stamped £0 2 6

19.—On every certifiate as to use and custom (certificat d'usage), letters of administration, and probate of a Will of Personalty £0 2 6

20.—On every special Power of Attorney known as a Proxy £0 0 1

21.—On every other Power of Attorney before being produced before the court £0 2 6

22.—On every Insurance Policy signed or issued in this Island £0 0 1

23.—On every transfer of shares on the amount paid:—Not exceeding £25 stg. ... £0 0 8
Exceeding £25 stg. and not exceeding £50 stg. £0 1 3
Exceeding £50 stg. and not exceeding £100 stg. £0 2 6
Exceeding £100 stg. and not exceeding £150 stg. £0 3 9
Exceeding £150 stg. and not exceeding £200 stg. £0 5 0
Exceeding £200 stg. and not exceeding £250 stg. £0 6 3
Exceeding £250 stg. and not exceeding £300 stg. £0 7 6
Above £300 stg. for every £100 stg. or part thereof £0 2 6

24.—On every receipt or release signed in this Island for a value of £2 stg. and above £0 0 1

25.—On every renewal of a bond or other like instrument which has the effect of interrupting prescription £0 0 8

26.—On every unilateral covenant including the bonds given to the Surrogate of the Bishop by parties to a marriage license or by the administrator of the estate of a deceased person, as well as on every conditional agreement for a lease or other transaction, such agreement not to be in force for more than six months £0 0 8

27.—On every cheque, bank-note, promissory note and on every bill of exchange or like instrument, payable in this Island£0 0 1

28.—On every banker's draft issued in this Island £0 0 1

29.—On every certificate of birth, baptism, marriage or death issued in this Island £0 0 1

30.—On every Memorandum of Association, at the time of its registration in the Register of Limited Liability Companies, on the amount of the nominal capital, for every £100 or part thereof £0 1 0

31.—On every act registered authorizing the increase of the capital of a Memorandum of Association registered in the Register of Companies, for every £100 or part thereof £0 1 0

In documents where the amount is not mentioned in quarters of wheat 'rente' 280 livres tournois or £20 stg. shall be deemed the equivalent of a quarter of wheat 'rente.'

Every fraction of a quarter not exceeding two bushels shall be reckoned as a half quarter, and every fraction of a quarter exceeding two bushels shall be reckoned as a quarter.

(*To be continued.*)

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Cuba. *Cuba, Philippines and Porto Rico. Derecho Judicial, 1856.* Our publisher submits a block of 14 of the 1 real, greenish-blue, in two rows of 7 stamps. The sheets of these stamps usually, we believe, consist of 5 rows of 5 stamps so that the block before us indicates at least one other setting.

Cuba and Porto Rico. Documentos de Policia. Our publisher submits two uncatalogued shades of the 8 escudos of 1867. The ordinary stamp is lilac on *yellow*. The two stamps before us, both used on portions of the original document, are lilac on *buff* and lilac on *cream* respectively. He also sends the 20 pesetas of 1875 in *grey-green on yellow* instead of violet on yellow, the usual colour. All these three stamps have been used in Porto Rico.

Durango (*Mexico*). *Derecho municipal, 1876.* M. Albert Baillière notifies an uncatalogued value of this issue

8c., rose

Great Britain. At the April meeting of the Fiscal Philatelic Society M. A. Bailliére sent for exhibition two interesting stamps:—

Customs. 8d., General duty die E. (dated 12. 4. '76) struck in vermilion on Foreign Bill paper wmk., double-lined V.R. and surcharged "CUSTOMS" and also "Specimen."

Public Records. 1s., General duty die E. (dated 21 3. '68) struck in pink on thin blue glazed unwatermarked paper and surcharged "PUBLIC RECORDS." This stamp was also overprinted with the oval handstamp "Postage Stamps, 24th March, 1868" on which we offered some observations in our Editorial of November last.

Guatemala. Our publisher submits the complete set for 1893-94 *imperf.* They are ungummed and may possibly be proofs.

Natal. Our publisher submits the 1d., yellow of 1869 on thin paper coloured throughout. It is cut close and may be a non-adhesive.

Porto Rico. *Aduanas.* Our publisher submits a pair of the provisional chronicled by us in July 1904 the left hand stamp of which only shows the word "ADUANAS" of the surcharge; there are however faint traces of the first figures of the second and third lines. Also a strip of three of the same provisional, the centre stamp of which lacks the surcharge altogether.

Further we have the 50c., Aduanas stamp of 1898-99 (type of the Spanish Sello stamp of 1896) with the same surcharge as the foregoing provisionals applied horizontally.

35c., on 50c. d. peso, blue

Salvador. Our publisher submits the following varieties of the usual type.

Timbre, 1904. 5c., black on blue-green

Instruccion primaria, 1903. The 20 pesos chronicled last month exists in two varieties, one having a small "2" in the figure of value "20."

Do. 1904. 1c., black on white, small cap. "c" in "Centavo" sur. "Revisado" in violet.

1c., black on white, large cap., "C" in "Centavo," sur. "Revisado" in blue.

30 PESOS, pale olive, sur. "Revisado" in blue.

Tasmania. *Stamp Duty.* The following values in the current set have not yet been chronicled by us. The particulars are taken from the set sent on loan to the Fiscal Philatelic Society by the Tasmanian Government.

4d., deep blue
10s., red
£1, sage-green

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Su k May 1906.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. JUNE, 1906. No. 6.

The Fiscal Stamps of Guatemala.

By Walter Morley.

GUATEMALA, a country of Central America has an area of 48,300 square miles. The census returns of 1893 gave the number of the population as 1,364,678 of whom 882,733 were Indians. Guatemala was formerly a captain-generalcy of Spanish America, which consisted of fifteen provinces (including Salvador, Honduras, Nicaragua and Costa Rica), or in other words the whole of Central America and part of the present territory of Mexico. The name is now restricted to a small part of the area which constitutes an independent republic. Guatemala began to shake off the Spanish yoke in 1820, and a confederation of the Central American States was affected in 1824, but wars between the various states occurred on frequent intervals down to 1870, and the recent history of the country is mainly a record of political, military, and financial trouble.

Of the revenue of Guatemala, about 36 per cent is derived from liquor and tobacco taxes, 28 per cent from import and export duties, 9 per cent from property, road, military, slaughter and salt taxes, 1.7 per cent from the gunpowder monopoly, and the remainder from various taxes, stamps, Government lands, and postal and telegraph services. The gross revenues collected for the years 1892 to 1899 were—

1892.	8,660,490	pesos
1893.	10,442,750	,,
1894.	11,851,030	,,
1895.	14,491,670	,,
1896.	15,150,740	,,
1897.	12,479,740	,,
1898.	9,738,661	,,
1899.	8,566,910	,,

The first adhesive fiscal stamps known to collectors which are rather roughly engraved and badly printed, date from 1868. The first postal issues of 1871 are a copy of this issue, but better engraved and printed. From 1881 to 1888 the fiscal stamps were type set and dated, and many errors and varieties are found on the sheets which were first described by Mr. G. W. Pepper in *Morley's Philatelic Journal* for May, 1903. Much additional information has been obtained since by some keen specialists of this country.

The 1868 and 1881 issues are known postally used, but they have been dropped from the postage catalogues of late years, though the 1895 and 1898 issues figure very largely with postal surcharges.

1868. The issue consisted of six values, similar to type 1 (4 reales), the designs of Arms in centre oval being in different shaped shields. The stamps are printed on very thin paper varying from white to azure tinted, and issued imperforate.

½ real, deep red
½ ,, pale red
½ ,, brown
2 reales, orange
2 ,, orange-brown
4 ,, blue
1 peso, green
2 pesos, pale red-brown
3 ,, brown
3 ,, black-brown

Type 1

The ½ real in *brown* is *very rare*.

1874. Similar to type 1, but arms with a *scroll* in centre oval bearing the words "Libertad 15 de Septre 1821".

½ real, deep red
½ ,, red-brown
½ ,, brown

Variety: *tête bêche.*

½ real, red-brown

Variety: on blue paper.

½ real, pale red

The ½ real, deep red, and the variety on blue paper are very rare.

I have seen a sheet of 90 (10 rows of 9) of the ½ real red-brown in which all the stamps were normal. The sheet in my collection contains two of the stamps inverted in the sheet, the 6th stamp of the 7th row, and the third stamp of the 9th row.

(*To be continued.*)

Fiscal Stamps of the Indian Native States.

By Walter Morley and Oswald Marsh.

(Continued from page 27.)

TRAVANCORE.

Special Adhesives.

18? Indian special adhesives surcharged "TRAVANCORE" in black Roman caps. 18 x 1½ mms.

1a., lilac
2as., violet
4as., green
8as., blue
1 rupee, pale red

WADHWAN.

A petty state in the Gujarat division of Bombay. Area 237 square miles, population in 1891, 42,438. The town of Wadhwan had a population of 24,604 in 1891. The civil station is under British administration. Only one set of stamps is known.

COURT FEES. Type as in illustration. Imperf.

100 rupees, black
150 ,, ,,
200 ,, ,,
250 ,, ,,
500 ,, ,,
700 ,, ,,

WANKANER STATE.

Information wanted about this state and also as to its stamps, only 1 copy having been seen by us.

COURT FEES.

Date? Head of ruler. Perf. 11½.

1 rupee, blue

PATIALA (or PUTTIALA) STATE.

A native state within the Punjab. Area, 5,951 square miles; population in 1901, 1,586,030. Estimated gross revenue 6,854,000 rupees. No tribute. The late Maharaja died in 1900.

Nothing was known of revenue stamps of this state, until quite recently a variety of a recent issue has come before us, evidently for receipts.

RECEIPT.

1905. Arms. Perf. 11½.

1 anna, red-brown

BILASPUR STATE.

A district of British India in the Chhattisgarh division of the central provinces. Area, 8,341 square miles; population in 1901, 1,011,512. Land revenue and rates is returned as 598,395 rupees. The town of Bilaspur is situated on the right bank of the river Arpa. A stamp for Court Fees for this state has been seen recently.

COURT FEES.

1 anna, lilac on flesh. Perf. 12.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 36.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

UNITED GARDENERS JOURNAL.
Registered 3 Jan., 1845.
Duty die A 465.

UNITED PRESBYTERIAN JUVENILE MAGAZINE
Registered 9 June, 1847.

UNITED PRESBYTERIAN MAGAZINE.
Registered 9 June, 1847.

UNITED PRESBYTERIAN MISSIONARY RECORD.
Registered 9 June, 1847.

UNITED SECESSION MAGAZINE.
Registered 24 Dec., 1846.

UNITED SERVICE GAZETTE.
Registered ?

THE UNIVERSE.
Registered 25 Nov., 1845.

VEGETARIAN ADVOCATE.
Registered 27 July, 1849.

VOICE OF ISRAEL.
Registered 18 April, 1844.

VOICE OF JACOB
Registered 28 Feb., 1844.

VOICE OF JACOB.
(With same in Hebrew)
1 die regd. 13 Mar., 1844.
1 „ „ 14 Mar., 1844.

VOICE OF THE PEOPLE.
Registered 18 Apr. 1848.

VOLUNTARY.
Registered 1 Jan., 1842.

THE VOLUNTEER SERVICE GAZETTE.
Registered ?
Duty dies B 16, 27.

WAKEFIELD EXAMINER.
Registered 30 Dec., 1848.

WAKEFIELD JOURNAL.
Registered 28 Dec., 1843.
Duty die A 400.

WARD'S COMMERCIAL ASSISTANT.
Registered 25 Jan., 1849.

WARWICK ADVERTISER.
Registered 4 Apr., 1848.

WATCHMAN.
2 dies regd. 7 May, 1842.
Duty die B 17.

WATER CURE JOURNAL.
Registered 1 Oct., 1847.

WEEKLY & MONTHLY ORTHODOX.
Registered 1 Feb., 1849.

WEEKLY CHRONICLE.
6 dies regd. 16 Apr, 1842.
Duty die A 98.

WEEKLY CORN REPORT.
Registered 11 Oct., 1849.

WEEKLY DISPATCH.
Registered ?
Duty dies A21, 373, 392, B27.

WEEKLY EVANGELIST.
Registered 30 Sept., 1845.

WEEKLY EXPRESS.
Registered 26 Nov., 1845.

WEEKLY NEWS.
1 die regd. 10 Feb., 1846.
1 die regd. 19 July, 1849.

WEEKLY NEWS & CHRONICLE.
Registered ?
Duty die A 612.

WEEKLY RAILWAY.
Registered 22 June, 1848.

WEEKLY REGISTER.
1 die regd. 18 Nov., 1843.
1 die regd. 13 May, 1847.

WEEKLY TELEGRAPH.
Registered 12 May, 1848.

WEEKLY TIMES.
1 die regd. 20 Jan., 1847.
3 dies regd. 21 Jan 1847.
Duty die A 648.

WEEKLY TRIBUNE.
Registered 3 Oct., 1849.

WEEKLY VINDICATOR.
Registered 27 Jan., 1847.

WELSHMAN.
Registered 5 April, 1848.
Duty die M 26.

WELLS JOURNAL.
Registered ?
Duty die A 651.

MORLEY'S PHILATELIC JOURNAL.

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All editorial communications should be addressed to

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ENGLAND

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EDITORIAL.

The Exhibition.

THE International Philatelic Exhibition of 1906 is a memory of the past and all are agreed that it has been a triumphant success. Not only has the quantity of stamps shown exceeded that of any previous Exhibition but the quality and philatelic knowledge displayed in the arrangement of collections has been of the highest order; several individual exhibits displayed real research and demonstrated discoveries of the greatest importance. We are very glad to see that the Jury, whose task was of the utmost difficulty, evidenced by their awards that this philatelic study weighed heaviest in their estimation as it will in future tend to discourage mere accummulations of rare stamps by collectors with unlimited powers of acquisition. The competition was very severe and many exhibits, well worthy of an award, had necessarily to be passed over and though in a few cases the awards were open to criticism as a whole the Jury performed their arduous duties in a highly satisfactory manner. Successful exhibitors in this Exhibition may congratulate themselves on having won recognition which is no barren honour.

The Royal Horticultural Hall was eminently suited for a Philatelic Exhibition but is somewhat difficult to find and was unfortunately not nearly large enough. Nearly every exhibit had to be partly suppressed, sometimes seriously, which is somewhat mortifying to the exhibitor while preventing the observer from forming an opinion as to the merits of the exhibit, though no harm is done to the exhibitor in the matter of awards as the unshown residues of the collections were all inspected by the Jury.

Quite a new arrangement of classes was adopted for this Exhibition, a geographical arrangement giving place to a grouping by relative "difficulty" of collecting. This certainly had the merit of making competition "international" in two senses but will probably give rise to some discussion as a plan for future Exhibitions. One obvious defect is that it is very puzzling for a visitor to the Exhibition to find the stamps of any country that he may particularly wish to see or to comprehend the arrangements generally. In the present case this difficulty was increased by no clear indication in the Catalogue between the numbers of the blocks of stands and the numbers of the exhibits.

The Exhibition may claim to have been truly international in character as no less than about one-third of the exhibitors were foreigners and these took a very fair proportion of the awards. One of the most attractive features of Exhibitions viz.; a general *réunion* of philatelists was eminently realised and the abundant hospitality offered generally to philatelists will enable all to carry away reminiscences of a pleasant holiday. As to the total number of visitors to the Exhibition in general we are inclined to think that it was not what might have been expected but in this we may be mistaken.

It is impossible for us to give a complete notice of all the features of the Exhibition, all we can do is to add a short record of the chief events. On Wednesday morning, May 23rd, H.R.H. the Prince of Wales paid a private visit and was received by the Executive Committee. H.R.H. stayed about 2½ hours examining the Exhibits under the guidance of Lord Crawford. In the afternoon at 3 p.m. Lord Crawford formally opened the Exhibition.

The Official Banquet was held on Friday, May 25th and was attended by about 130 ladies and gentlemen but this event was eclipsed by the Banquet given by the Herts Society on Tuesday May 29th, the menu on this occasion bearing on the outside cover a 1s. Newfoundland, printed from the original die on white card in carmine-red. On May 26th, a party of philatelists took a river trip from Goring to Henley where they were received by Mr. and Mrs. Oldfield. On Sunday the 27th, the Judges were kindly invited by Mr. Castle to Brighton, and in the evening Mr. Reichenheim gave a dinner to a number of foreign visitors at his house at Kensington. On the morning of Monday, May 29th, Mr. Bacon conducted a a party of visitors to the British Museum to inspect the Tapling collection and delivered an address on the history and arrangement of the collection. In the afternoon a number of visitors attended an afternoon reception by Mr. and Mrs. Hausburg at Weybridge where a most delightful afternoon was spent. On Thursday the 31st, a party went from Paddington to Windsor and having inspected the Castle, were entertained by Sir William Avery at Oakley Court. On May 24th and 28th Mr. F. J. Melville gave lantern lectures at the Exhibition and from time to time parties of gentlemen, mostly the foreign visitors, had an opportunity at the invitation of Lord Crawford, of inspecting his famous philatelic library and some of his collections of stamps.

NOTES ON CURRENT BRITISH RAILWAY STAMPS.

By P. Evans.

Cheshire Lines Committee.

THERE has recently been a change in the current 1d. stamp, the design having been redrawn. A comparison with the old type shows considerable minor differences in the design. The colour has been changed to a deep chocolate-brown, and the stamp is now rouletted instead of having the usual needle perforation. The remaining values do not yet appear to have been altered.

Great Central Railway.

This company apparently sees some advantage in the old roulette system of perforation, as all values of the prepaid Newspaper Parcel Stamps now come rouletted instead of perforated.

The 1d. value has been appearing in a variety of shades, ranging from dark blue to slaty-purple. The other values vary but little from their usual bright blue colour.

Great Eastern Railway.

Some particulars of the current Prepaid Parcel Stamps may be worth recording. These stamps were first issued in May, 1905. The complete set consisting of thirteen stamps, viz.: 1d., 2d., 3d., 4d., 5d., 6d., 7d., 8d., 9d., 10d., 11d., 1/-, and 2/- The design and colour is the same for all values, the only difference being in the figure of value.

Their chief peculiarity, apart from their ugliness of design and coarseness of execution, lies in the fact that they are not issued in sheets, as is usual, but in rolls, wound on a spool.

Each roll containing 500 or 1000 stamps. Small stations receiving the smaller sized rolls, and stations having heavy traffic the larger rolls.

Special cabinets conveniently fitted up to take complete sets of the rolls of stamps are supplied to the parcel offices, and these greatly facilitate the handling of the stamps, any value or combination of values being procurable therefrom without delay.

The stamps being wound on the spools in one long strip are imperf. top and bottom, but rouletted between for tearing off. Those issued to the principal stations have the name of station printed in the space at top of stamp, but for ordinary small stations are issued blank. Owing to the system of winding the stamps in rolls it is impossible to issue them ready gummed on account of the danger of their sticking together.

Manchester & Milford Railway.

This Company's stamps are obsolete since May 31st as the line was taken over by the Great Western Railway Co. on June 1st.

NOTES ON DANISH RAIL AND STEAMER STAMPS.

By J. G. Cairns.

(1) DANISH.

Ebeltoft Trustrup Jernbane. Rect., 39 x 48 mm., with border of black wavy lines on a brown ground, containing an oval, with band across centre bearing value, lettered with name of railway, all in white letters on a black ground. A tree in upper part of oval and a winged wheel in lower part. Perf. 11½.

10 öre, black and brown
20 ,, ,, ,,

Gribskovbanen. 1880-81. Rect., 32x39 mm., with monogram "G D S", value in words and frame on a groundwork of diagonal lines (grey) for the values in öre. Monogram, value in words and frame in white on a plain coloured background for the values in kroner. Perf. 12½.

1 öre, black	50 öre, yellow
2 ,, brown	1 krone, lilac-grey
5 ,, green	5 ,, blue
10 ,, blue	10 ,, rose
20 ,, red	

Date? Rect., 32 x 49 mm., with figures of value between two coloured lines; above the upper line the word "*Gribskov*", below the lower the word "*banen*." Perf. 11½.

20 öre, red

Hads Herreds Jernbane. 1866. 15 öre, green. Perf.

Hads-ning Herreders Jernbane. Various designs with winged wheel in centre.

15 öre, green. Perf.
20 öre, red. Perf. 11½
25 öre, blue. Perf. 11½

Horsens Jaelminde Jernbane. Rect., 39 x 46 mm., "H J J." in coloured letters on white ground on a straight label above. Below a circular band lettered "*Godsfrimaerke*" and value enclosing an engine. Figures of value in spandrels.

5 öre, green. Perf. 11½
15 öre, dark blue. Perf. 12½
20 öre, red. Perf. 11½

De jydsk-fyenske Jernbaner. 1865.

8 sk., green. Rouletted
12 sk., red ,,

1868. Rect., 39 x 47 mm. with large figure of value in circular band lettered "*For pakker indtil 10 punds vägt*" in centre. Name of railway on straight labels at top and bottom. Figure of value in spandrels.

8 sk., red. Perf. 12½.

Kolding Egtved-Jernbane. 1898. Rect., 34 x 47 mm., with bird on rocks and a tree in octagon, lettered "*Sigillum Senatus Collingencis*" in centre, with scroll above bearing name of railway. Figures of value in circles in lower corners, with winged wheel between. Perf. 11½.

10 öre, red

Oblong rect., 48 x 34 mm., with arms as on last value, between figures of value in circles and with name of railway on scrolls above and

below, in upper part. Below is a picture of some building on a rock. Perf. 11½.
20 öre, emerald-green

Lyngby Vedbæk Jaernbane. 1900. Rect., 32 x 49 mm., with value in circular band lettered "*Godsfrimærke for indtil 10 punds vægt.*" Name of railway on straight labels above and below. Perf. 11½.
20 öre, dark green

Ostjydske Jernbane. 1866. Rect., 39 x 48mm. with value at top. Straight label across stamp lettered "*Frimaerke for pakker indtil 10 punds vægt*" and name of railway below in oblong oval
20 ore, blue. Rouletted
20 ore, blue. Perf. 11½.

Randers Hadsund Jernbane. 1883. Rect., 32 x 44 mm., with value in circular band bearing the name of the railway above, two engines and oblong oval of wavy lines below. Value in two small upright ovals in upper corners. Perf. 10 or 11½.

10 ore ultramarine	1 krone, grey
20 ore, red	3 kroner, lilac
25 ore, green	5 kroner, dark green
50 ore, grey-black	10 kroner, yellow
80 ore, brown	

Silkeborg Herning-Banen. 1877. 20 ore, brown. Perf.

De Sjællenske Jernbaner. 1866. 8 sk., blue
12 sk., brown

1875. Rect., 31 x 40 mm., with weight "*10 Pund*" in oval band, bearing name of railway and surmounted by a crown. Value below. Figure denoting weight "10" in circles in each corner. Perf. 12½.
20 ore, blue

Skagensbanen. 1880. 20 ore, red and black. Date?

5 ore, brown	100 ore, rose
20 ore, green	5 kroner, brown
50 ore, yellow	10 kroner, blue

Date? Rect., 37 x 48 mm., with figure of value in circular band lettered "*For pakker indtil 10 punds vægt.*" Name of railway on straight labels above and below. Perf. 11½.
20 ore, red

Date? Rect., 36 x 48 mm., with winged wheel and star with rays in arched band inscribed with name of railway. Value in large white figures in circle below. Perf. 10.
25 ore, dark blue

Svendborg-Nyborg Banen. Rect., 36 x 46mm., with figures of value in circles in upper right and lower left corners. In upper left corner a fortress with star and crescent in circular band lettered "SWINGBVRG (*sic*) SIGILL. CIVIVM." In lower right corner a fortress and star and crescent in circular band lettered "*niburgensis civitatis*" Scroll across centre of stamp inclined upwards from left to right bearing name of railway. Perf. 11½.
20 ore, blue

Vemb-Lemvig Jernbane. 1879.
5 ore, black and lilac
10 ore, blue and white. Rouletted

1880. Rect., 36 x 47 mm., with tower in circular band lettered "*For pakker indtil 2 (5,10) punds vægt*" (the 25 ore, lettered "*Godsfrimaerke*"). Name of railway on straight labels above and below. Figures of value in spandrels.
5 ore, ochre. Perf. 12½.
10 ore, green. Perf. 12½.
20 ore, red. Perf. 12½
25 ore, red. Perf. 12½
25 ore, red. Rouletted.

BOLIVIA.

A correspondent sends us an extract from the Bolivian Stamp act of August 24, 1905 giving the duties on cigarettes, cigars and tobacco:—

Domestic cigarettes in packages weighing 16 grams or containing 16 cigarettes
Inferior quality 2 cents
Superior quality 4 cents
Fine or Extra quality 8 cents
Foreign cigarettes double the above rates
Domestic cigars ½ cent each up to 8 grams
Foreign cigars 4 cents each up to 8 grams
Foreign chewing tobacco 1 boliviano per kilogram
Long cut tobacco and snuff 2 bolivianos per kilogram

GUERNSEY.

Law relating to Stamp Duties.

SANCTIONED BY AN ORDER OF HIS MAJESTY IN COUNCIL DATED THE 11TH DAY OF JULY, 1905.

REGISTERED ON THE RECORDS OF THIS ISLAND ON THE 25TH DAY OF JULY, 1905.

(*Continued from page 40.*)

EXEMPTIONS.

The following shall be exempted from Stamp Duty:—

1.—All receipts or releases for money or for bills deposited in a bank for collection with the intention of withdrawing the proceeds by means of cheques.

2.—All bank notes issued by the Banks which shall have made an agreement with the States for the payment of the stamp duties by other ways or means.

3.—All bills of exchange or promissory notes between bankers.

4.—All cheques drawn by a person to transfer an amount from one to another of his or her accounts in the same bank.

5.—All receipts or discharges between a principal and an employee for monies received by such employee for the principal.

6.—All payments made to or by Benevolent or Charitable Funds or Societies; to or by Savings Banks; and all receipts and releases between the Officials or Employees of a Friendly Society and all documents passed in favour of such Society.

7.—All documents passed or signed in favour of the States of this Island and of His Majesty's Government.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Argentine Republic. According to "*Le Bulletin Fiscaliste*" the following are the values and colours for the series for 1906.

Consular Service, 1906. Type as before.

1c., blue and red	1p., violet and red
10c., brown ,,	2p., olive ,,
25c., grey ,,	5p., blue-violet ,,
50c., ultramarine ,,	10p., violet ,,
	20p., chestnut ,,

Documents, 1906

5c., ultramarine	7p., blue-green
10c., brown-lilac	8p., violet
20c., green	9p., chocolate
25c., ultramarine	10p., orange
30c., carmine	15p., olive
40c., red	20p., salmon
50c., orange	25p., blue
60c., brown	30p., dark brown
70c., bright orange	40p., sepia
75c., olive	50p., green
80c., green	60p., claret
90c., blue	70p., olive
1p., claret	80p., carmine
2p., deep violet	90p., bright red
3p., brown	100p., blue-green
4p., grey blue	200p., deep lilac
5p., olive	300p., deep green
6p., light brown	400p., lilac brown
	500p., violet

Foreign Bills, 1906

25c., green	8p., brown
50c., claret	9p., blue-green
75c., orange	10p., bistre
1p., blue	15p., dark brown
2p., brown	20p., dark brown
3p., lilac-brown	25p., claret
4p., olive	30p., green
5p., grey-blue	40p., carmine
6p., lilac	50p., blue-green
7p., ultramarine	100p., light-green

Patents, 1906

1p., ultramarine	10p., chocolate
2p., sepia	15p., chestnut
4p., carmine	20p., slate-blue
5p., orange	25p., bronze
6p., brown	30p., violet
7p., olive	50p., orange
8p., green	100p., green
9p., blue	500p., blue-green
	1000p., violet

Values 10c., 20c., 30c., 40c., and 50c., are to be added to this last series.

Fernando Poo. The following fiscals surcharged for postage were shown in the Comte de Sémallé's Exhibit at the International Philatelic Exhibition. The fiscals as such have not yet been recorded.

Timbe Movil, 1896 10c., red
10c., red, surcharged "1897" in blue.

1898. 10c., green
10c., green. Error engraved "1897" in lieu of 1898

1900. 10c., blue; also variety, a pair *tête-bêche*

Great Britain. Our publisher submits the following unrecorded stamps.

Civil Service Unappropriated die (Queen's head) overprinted in black. Wmk. "V. R." Perf. 14.

1s., green and black.

Customs. On Foreign Bill paper, wmk. double lined "V. R." Perf. 12½. All surcharged "Specimen".

1s. 3d.,	Die O.	Vermilion	Dated 27. 10. 75.
3s. 9d.,	Die C.	,,	No date plugs.
5s. 0d.,	Die G.	,,	Dated 12. 4. 76.

Santa Fe. From *El Coleccionista* (Rosario de Santa Fe) we gather that the following series of stamps for documents &c. has been issued for 1906 for this province.

Documents. 1906

5c., green	6p., orange
10c., carmine	7p., red
20c., indigo	8p., chocolate
30c., grey	9p., grey
40c., vermilion	10p., rose
50c., lemon-yellow	20p., grey
60c., chocolate	50p., dark brown
80c., violet	100p., chestnut
1p., chestnut	200p., deep olive
2p., green	300p., violet
3p., blue	400p., chocolate
4p., carmine	500p., yellow
5p., sepia	

Guias, Contribución y Patentes, 1906. Double stamps, the left being lettered "*Control del Talon Ano 1906. Patentes, Cont Directa y Guias que queda en la Oficina Recaudadora,*" the right has Arms in centre and inscriptions below.

5c., light green	15p., violet
10c., carmine	20p., blue
20c., chestnut	30p., lilac
30c., vermilion	40p., grey
50c., chestnut	50p., greenish-blue
1p., light green	60p., yellow
2p., lilac	70p., sepia
3p., grey	80p., chestnut
4p., violet	100p., dark green
5p., lilac	200p., deep violet
6p., ochre	300p., olive
7p., slate	500p., brown
8p., chestnut	1000p., electric blue
9p., carmine	2000p., slate
10p., blue-grey	5000p., deep violet
12p., indigo	

Registro Civil, 1906. Double stamps, the left being lettered, "*Contral del Talon.*"

2, 3, 5, 10 and 25 pesos.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. June 1906.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. JULY, 1906. No. 7.

The Fiscal Stamps of Guatemala.

By Walter Morley.

(*Continued from page 42.*)

1881-82. This issue consists of 7 values (type 2) with type-set borders, date and values, the arms in centre being added by a second printing, so that the colour varies considerably from dark centre and light frame to vicê versâ as extreme shades. They are all on white laid paper in sheets of 50 (10 rows of 5) and perforated 12. A few entire sheets fortunately turned up in 1902, and thus enabled a description being placed on record. These stamps and the succeeding type-set issues had always been very scarce and little known to collectors, and the majority (including all the unused sheets) speedily found their way into the best collections. It is necessary to describe each value separately as the setting of each differs in the various sheets.

Type 2

1 Centavo, Black.

The value is type-set "*UN Centavo.*"

The space between "*UN*" and "*Centavo*" varies considerably.

No. 28 has a comma after "*Centavo*".
,, 31 has a raised stop after "*Centavo*"
,, 18 has an inverted "*L*" instead of "*T*" in "*TIMBRE*".
,, 46 has "*TIMBBE*" for "*TIMBRE*".
,, 30 has wider space between "*D E*" of "*DE*".

There are two fonts of figures used for the date 1881-1882, large and small, and on some stamps these are mixed.

No. 34 has first "1" of "1881" small.
,, 9 and 26 have second "1" of "1881" small.
,, 31 has second "8" of "1881" and second "8" of "1882" small.
,, 32 has second "8" of "1882" small.

No. 33 has first "8" of "1881" small.
,, 35 has "1" and first "8" of "1882" small.
,, 36 has first "8" of "1882" small.
,, 37 has "88" of "1881" and first "8" of "1882" small.
,, 41 has first "8" of "1881" small.

The outer frame also varies; the corners of numbers 1 to 20, 26 to 29 have pear shaped ornaments; of which numbers 8 and 15 have one of the corner ornaments placed sideways. The corners of numbers 31 to 48 and 50 have a diamond shaped ornament. The corners of numbers 21 to 24, 30 and 49 have an ornament of overlapping squares (*see* illustration), while number 25 has the top corners with diamond shaped and the lower corners with overlapping squares.

5 Centavos, Red.

This value is type-set "*CINCO Centavos.*"
The space between "*CINCO*" and "*Centavos*" varies considerably.

No. 2 on sheet has a dash in lieu of stop after "*Centavos*".
,, 5 has stop raised to top of "*s*" after "*Centavos*".
,, 8 has letter "*n*" in "*Centavos*" inverted.
,, 18 has inverted "*L*" for "*T*" in "*TIMBRE*".
,, 24 has inverted "*e*" in "*Centavos*".
,, 26 has no stop after "*Centavos*".
,, 28 has a comma instead of stop after "*Centavos*".
,, 31 has a raised stop after "*Centavos*".
,, 46 has error "*TIMBBE*" for "*TIMBRE*".

The figures used for date "1881—1882" are from two fonts, large and small, while they are mixed on the following stamps on the sheet.

No. 32 has second "8" of "1882" small.
,, 35 has first "8" of "1882" small.
,, 36 has first "8" of "1882" small.
,, 37 has "88" of "1881" small.
,, 38 has first "8" of "1881" small.
,, 41 has first "8" of "1881" small.

The outer frame is the same setting as on the 1c. value.
Stamp number 30, which in the 1c. has "*D E*" of "*DE*" wider apart, is of the normal setting on the 5c. value.
The 5c. value also exists imperf. between both vertically and horizontally.

10 Centavos, Violet Brown.

The value is type-set "*DIEZ CENTAVOS*".
The space between "*DIEZ*" and "*CENTAVOS*" varies considerably.

No. 18 on sheet has inverted "*L*" for "*T*" in "*TIMBRE*".
,, 20, 23, and 26 have a broken "*E*" reading "*DF*" in "*DE*".
,, 46 has error "*TIMBBE*" for "*TIMBRE*".

I have not personally examined an entire sheet of the 10c. value, and give above varieties on the authority of Mr. G. W. Pepper. Amongst single varieties in my collection I find the following varieties of this value.
Raised stop after "*Centavos*".
Date figures large.
Date figures small.
Of varieties of mixed figures for date, I have

First "8" of "1881" small.
First "8" of "1881" and second "8" of "1882" small.
Second "8" of "1882" small.
"1" and first "8" of "1882" small.

In outer frame I have varieties of corner ornaments as under.

Pear shaped.
Diamond shape.
Overlapping squares.

20 Centavos, Violet.

This value is type-set "*Veinte Centavos*".
The space between "*Veinte*" and "*Centavos*" varies considerably.

No. 18 on sheet has inverted "*L*" for "*T*" in "*TIMBRE*".
,, 26 has no stop after "*Centavos*".
,, 28 has a comma after "*Centavos*".
,, 31 has a dropped stop below "*s*" after "*Centavos*".
,, 46 has error "*TIMBBE*" for "*TIMBRE*".

The figures used for date "1881 and 1882" are from two fonts large and small, and varieties of mixed type are found as under on the sheet.

No. 9 has second "1" of "1881" small.
,, 31 has second "8" of "1881" and second "8" of "1882" small.
,, 32 has second "8" of "1882" small.
,, 33 has first "8" of "1881" small.
,, 34 has first "1" of "1881" small.
,, 36 has first "8" of "1882" small.
,, 37 has "88" of "1881" and first "8" of "1882" small.
,, 38 and 41 have first "8" of "1881" small.

The outer frame has the same varieties of setting as the 1c. and 5c. values.

1 Peso, Green.

The value is type-set "*UN PESO*".
Space between "*UN*" and "*PESO*" varies.

No. 4, 5, 17, 23, and 31 have no stop after "*PESO*".
,, 18 has inverted "*L*" for "*T*" in "*TIMBRE*".
,, 28 has a comma after "*PESO*".
,, 46 has error "*TIMBBE*".
,, 49 has error "*PEEO*" instead of "*PESO*".

These varieties are given on authority of Mr. G. W. Pepper.

I have both varieties of date figures (large and small), and the following mixed figures.

Second "1" of "1881" small.
"88" of "1881" and first "8" of "1882" small.

In the outer frame I have the three varieties as in the 10c. value.

5 Pesos, Blue.

The value is type-set "*CINCO PESOS*".
Space varies between "*CINCO*" and "*PESOS*".

This is the only value of this issue of which an entire sheet is not known. The following varieties exist.

Error "*TIMBBE*".
Error inverted "*L*" for "*T*" in "*TIMBRE*".
No stop after "*Pesos*".
Comma after "*Pesos*".
Date "1881-1882" large.
Date "1881-1882" small.
Mixed dates probably exist.

In outer frame, corner ornaments pear shaped.
,, ,, ,, ,, diamond shaped.

10 Pesos, Yellow.

The value is type-set "*DIEZ PESOS*".
Space varies between "*DIEZ*" and "*PESOS*".

An entire sheet came into my possession some 10 or 12 years ago and was broken up without examination for varieties; being a very badly printed sheet, a good many of the stamps were almost un-decipherable. I have the following varieties.

Inverted "*L*" for "*T*" in "*TIMBRE*".
Date figures large.
Date figures small.

In outer frame, corner ornaments pear shaped.
" " " " overlapping squares.

Similar stamps to type 2, but printed on *wove paper*, and dated "1883-1884". 1883—1884. Perf. 12.

1c., black	1 peso, green
5c., red	5 pesos, blue
10c., violet-brown	10 pesos, green
20c., violet	

I have not seen an entire sheet of this issue, but have a block of 25 of the 20c. value. The border of the stamps seems to be the same setting, or nearly so, as the previous issue. I have noted the following varieties, and have no doubt others will be recorded as the stamps come to light.

5c., Red.

Value is type-set "*CINCO Centavos*".
Error: "*Centavo*".
Date large.
Date small.
Error: Inverted small figure "1" in "1883".
Border: corner ornaments diamond shaped.

20c., Violet.

Value is type-set "*Veinte Centavos*".

Error: "*TIMBBE*".
" "*TIMRRE*".
Variety: small "*e*" in "*Centavos*".
" upright "*te*" in "*Veinte*".
" " "*t*" in "*Veinte*".
" " "*s*" in "*Centavos*".
" " "*t* and *s*" in "*Centavos*".
" " "*e*" in "*Centavos*".
Date large.
Error: "8884" for "1884".
Border: corner ornaments pear shaped.
" " " diamond shaped.

1 Peso, Green.

Value is type-set "*UN PESO*".

Variety: inverted comma after "*PESO*".
Date large.
Border: corner ornaments pear shaped.
" " " diamond shaped.

(*To be continued.*)

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EDITORIAL.

THE past few weeks have seen the appearance of a number of philatelic publications which we can recommend all philatelists to acquire for their libraries. First of all we have part 2 of Gibbon's Catalogue for the period 1906-7. As this is an indispensable volume for the active collector we need only refer to the improvements which have been made in this edition. Austria and Austrian Italy have been re-written and many new varieties added. In Bosnia the two types of each value and the redrawn type of the 5 kr. are now listed while the perforations have been revised. The big groups of German States, Holland and Colonies, Italy and States, have been revised and among the latter Modena has been rewritten on the lines of the handbook by Dr. Diena, Dominican Republic, Greece, Hawaii, Roumania and Servia, Sweden and Norway, Turkey and United States, have been revised or even partly rewritten.

Gibbons' Catalogue, Part 2.

Messrs. Stanley Gibbons have also issued in book form under the title "*Fifty years of Philately. By C. J. Phillips*" the series of articles on the history of the firm which have been appearing in "*Gibbons Stamp Weekly.*" Many philatelists will be glad to have in this form the interesting history of the rise and progress of our leading dealers, embodying as it does, the somewhat sensational record of purchases and sales of notable collections and rare Stamps.

* * * * *

Mr. Bertram W. H. Poole has written a handy book of reference on "*The Postage Stamps of the Seychelles.*" *Published by O. Marsh, Belvedere Road, Norwood.* Price 1/- nett. The two types of the first issue are fully described together with the chief varieties of the somewhat numerous provisionals of this country. The book is well illustrated and we can recommend it as a reliable guide for those who are collecting the stamps of this country.

Seychelles

* * * * *

From Mr. D. Field of the Royal Arcade, Old Bond Street we have received another work by the last named author. In this case it is the stamps of Sarawak which are dealt with. The title of the book is "*Sarawak. A complete history of its postage Stamps*". The stamps of Sarawak have been somewhat neglected by collectors and not much has been written about them, so that in this volume Mr. Poole has had an opportunity of breaking some fresh ground. He has a lot of interesting matter to tell us with regard to the early issues. The first issue in 1869 consisting as it is well known of one value, the 3 cts., with the portrait of James Brooke was a "Postage and Revenue" stamp. Mr. Poole quotes from the *Stamp Collectors Magazine* the official document to its use. As this is of some interest to fiscal collectors we reproduce it here.

Sarawak.

GOVERNMENT NOTIFICATION.

On and after the 1st of March, 1869 the following rules will come into force:—

POSTAGE.

On all letters not exceeding half an oz.	1 stamp
On every ½ ounce in excess up to 4 oz.	1 ,,
On all receipts or Paid bills over 5 dols.	1 ,,
On all Bills of Sale, etc., to become legal	1 ,,
On all agreements to become legal	1 ,,
On all bills of Lading or Mate's Receipts	1 ,,

By Order
W. M. Crocker,
Secretary.

Sarawak
Jan. 12th. 1869.

According to the Fiscal Philatelic Societies' Catalogue the first fiscal of Sarawak, the 3 c., black was issued in 1875, so that we infer that the 3c., (postage) of 1871 was also employed fiscally, while the 5 values (postage) which appeared in 1875 were not so used. Returning to the 3c. of 1869 the stamp was lithographed, and as is often the case with lithographed stamps, a number of flaws are to be found. Mr. Poole gives a list of the chief of these and we venture to suppose that further study will show that this stamp can be plated. This last remark applies to the two succeeding issues, though in this case the matter is complicated owing to the existence of more than one printing of some of the values. Of the 3c. of 1871 with the portrait of Charles Brooke, Mr. Poole finds 3 printings, one of which can certainly be plated. The chief varieties of these printings are fully described. In the case of 1875 issue of the same type as the last, the five types of each value are illustrated and described. There seem to be 2 printings of the 2 and 6 cents and one each of the 4, 8 and 12 cents. The later issues are fully described. Altogether these stamps are very interesting and should well repay specializing. Those collectors who are on the look out for new fields to conquer, and decide on this country will find it necessary to start with a careful study of this interesting little book.

NOTES ON DANISH RAIL AND STEAMER STAMPS.

By J. G. Cairns.

Aalborg Hadsund Jernbane. 1900. Rect., 24 x 31 mm., with Arms in circular band lettered with name of railway above. Pig in a circle in left lower corner and a tree with rocks in a circle in right lower corner. A straight label, with figures of value at each end broken by a device in centre, across centre of stamp. Perf. 11½.

10 öre, green
20 öre, rose

Aars Nibe Svendstrup Jernbane. Rect., 25 x 36 mm., with seal of Nibe and various devices in centre. Name of railway on straight labels above and below. Perf. 11½.

10 öre, dark green
20 ,, orange

Den Bornholmske Jernbane. 1900. Rect., 30 x 52 mm., with map in circular scroll, lettered with name of railway in centre. Winged wheel above and value below. Perf. 11½.

10 öre, blue
20 ,, ,,

Danske Statsbaner. Date? Rect., 36 x 47mm. with figures of value in circular band lettered "*For pakker indtil 10 (1 kilo) punds vægt.*" On straight labels above and below the name of railway. Wmk. "D.S.B." Perf. 12. on thick and thin paper.

20 öre, light blue
20 ,, dark blue
25 ,, carmine

Similar design etc., but lettered in centre "*Supplementsmærke til et 20 öres Frimaerke*", light brown.

An error has crept into the paragraph on page 38; for 20 öre, read "30" and the stamps are not all "grey" the colours being

5 öre, grey
10 ,, brown
30 ,, green
50 ,, buff

Fjerritslev Nörresundby Frederikshaven Jernbane. 1896-97. Rect., 32 x 30 mm. with engine in semicircular band inscribed with name of railway. Figures of value in circles in lower corners. "*Godsfrimaerke*" on scroll above. Perf. 11½.

10 öre, emerald-green

Rect., 31 x 41 mm. with train in oval band lettered with name of railway. Figures of value in circles in lower corners "*Godsfrimaerke*" on scroll above. Perf. 11½.

20 öre, red

Gribskov og Helsingebanen. Rect., 39 x 45mm., with small rect. in centre with figures of value and word "*Godsfrimærke*" and name of railway above and below, all in upright flattened oval and ornaments in spandrels. Perf. 11½.

25 öre, red

Hammel-Aarhus Jernbane. Rect., 37 x 51 mm., (the 25 öre, 32 x 42 mm.,) with engine to right in circular band lettered with name of railway "*Godsfrimærke*" on straight label above and value below. Winged wheels in spandrels. Perf. 11½.

10 öre, red
20 ,, emerald-green
25 ,, brown

Hillerod Fredrilesvåesk Jernbane. 1897. Rect., 34 x 46 mm., with figures of value in circular band inscribed "*Godsfrimærke.*" Letters H.F.J. on straight label above. Perf. 11½.

20 öre, red

Hong Tollose Jernbane. Rect., 35 x 44 mm., with train and winged wheel below surrounded by name of railway in circle above and value below. Perf. 11½.

20 öre, red

Horsens-Bryrupbanen. Rect., 38 x 48 mm., with value on large shield and winged wheel above and semi-circular band lettered with name of railway. "*Godsfrimærke*" on straight label below. Perf. 11½.

20 ore, red

Horsens Torring Jernbane. 1882. Rect., 36 x 47 mm., with winged wheel and star with rays in broad circular arch, lettered with name of railway in large white letters, and with large figures of value in circle below. Figures of value in circles in top corners. Perf. 11½.

15 ore, brown
20 ,, violet
20 ,, blue-violet

Kallehavebanen. 1900. 10 ore, red

Rect., 32 x 50 mm., with name of railway and value in ornamental design. Perf. 11½.

20 ore, red

The same, surcharged "25" in large violet figures.

25 on 25 ore, red

Lemvig Thyboron Jernbane. Rect., 36 x 47 mm., with tower in circular band lettered "*For pakker indtil 10 punds vægt*" Name of railway on straight labels above and below figures of value in spandrels. Perf. 11½.

20 ore, green

Lolland Falster Jernbane. 1874.

5 ore, blue
50 ,, green
1 knone, rose
4 ,, lilac

Date? Rect., 31 x 44 mm., with weight "*10 Pund*" in circular band lettered with name of railway in centre. Winged wheel above and value on curved label below. Perf. 12

20 ore, brown-purple

Maribo Barnholm Jernbane. 1874.

5 ore, brown
50 ,, grey
1 knone, blue
4 ,, ? Perf. and imperf.

Nordfyenske Jernbane. 1882. Rect., 35 x 46mm., with figures of value in circular band, inscribed "*For pakker indtil 10 lbs vaegt*" letters N.F.J. on straight label above. Perf. 11½.

10 ore, purple
20 ,, rose

Nordjyllands Forenede Privatbaner. Rect., 35 x 43 mm., with arms in circular band lettered with name of railway and value below, all on fine netted groundwork. Perf.

25 ore, blue

Nykjobing Steamers. Rect., 39 x 42 mm. with Steamer in diamond lettered "*For pakker indtil en Vaegt at 5 kilogram*" in centre. On straight labels above the word "*Nykjobing*", below "*5 kilogram 10 ore*", on left "*Aktieselskabet*" and on right "*Kystfahrt*" weight "5 kg." in spandrels on left and "10 ore" in spandrels on right of stamp. Perf.

10 ore, red

Similar design, 27 mm., square, but value below steamer in central diamond which is lettered. "*Angiver Fragten som skal betales*". Inscription on label at base *Fragt-Kontrol Frimaerke.* Perf. 11½.

15 ore, black on rose
20 ,, brown
25 ,, red
30 ,, green
50 ,, blue
100 ,, violet

Odense Kjerteruinde Dally Jernbane. Rect., 34 x 45 mm., with figures of value in 8 pointed tablet within circular band lettered "*For pakker indtil 10 punds vaegt*" and letters "*O.K.D J*" in white on coloured ground above. Perf 11½.

10 ore, purple
20 ,, red

Odsherreds Jernbane. Rect., 35 x 44 mm., with large star and winged wheel below and name of railway surrounding them, all on fine ruled ground. Value below. Perf. 11½.

20 ore, pale blue

Ostsjaellandske Jernbane. 1879. Rect., 32 x 44 mm. with weight "*10 Pund*" in central circular band lettered with name of railway. Winged wheel above and value on curved label below. Perf 12.

20 ore, green

Praesto Naestved Jernbane. Rect., 32 x 51 mm., Name of railway in semi-circular band and value below surrounded by wreaths of oak and laurel, in a highly ornamental design. Perf. 11½.

10 ore, red
20 ,, dark blue

Storving Jernbane. 1874.
8 sk., lilac. Perf. and imperf.
16 ore, lilac. Perf.
20 ,, ,, ,,
20 ,, on 16 ore, lilac. Perf.

Sydfyenske Jernbane. 1876.

5 ore, red
50 ,, blue. Perf.
1 krone, yellow. Roul.

Date? Rect., 35 x 46 mm., with dragon bearing shield with figures of value. Name of railway above, and label below with inscription "*For Pakker indtil 10 lb. Vaegt*".

20 ore, green. Perf. 11½.
20 ,, ,, Roul.

Veile-Give Jernbane. Rect., 34 x 45 mm., with figures of value in circular band lettered "*Godsfrimaerke 20 Ore*". Name of railway on straight label above and below. Perf. 11½.

20 ore, red

Vejle Vandel Jernbane. 1894. Rect., 34 mm. square. Engine in oblong oval lettered "*Godsfrimaerke*" above, and broken by a diamond in bottom left corner bearing figures of value in white on a coloured ground. Name of railway on scroll at the top of the stamp. Perf. 11½.

10 ore, red
20 ,, ,,

NOTES ON RAILWAY STAMPS.

Mr. J. G. Cairns submits the following stamps for chronicle :—

Finnish State Railways. Rect., 25 x 39 mm., with large figures of value in oval band lettered "*For paket—penni*". Above and below on straight labels "*Statsjernvagarne i Finland*". Perf. 12½.

25 penni, red

Similar design, but rect. 22 x 33 mm. Perf. 12½.

25 penni, rose
50 ,, orange

Rect., 22 x 35 mm., with figures of value in centre in circular band lettered "Penni" above and "Pennia" below. On straight label above "*Finska Statsjärnvagarne*" and below "*Suomen valtionrautatiet*". Perf. 12½.

25 penni, rose
50 ,, orange

Rect., 22 x 31 mm., with figures of value on shield in centre, winged wheel below shield and words "*penni*" on left and "*pennia*" on right. Inscription as on last above and below, on curved labels. Perf. 12½.

25 penni, pink
50 ,, orange

French Colonial (?) Railway Stamp. Mr. J. G. Cairns submits a stamp 37 mm. square lettered on a circular band "*Administration des Postes*" above, "*Cie Gle Transatlantique*" below, on label across the word "*BONE*". In upper part of circle "*Colis postal*" and value *10 Kos 1 f. 65.* with control no. on white rect. In lower part "0" and figure "1" underneath. The lettering is all in black on blue or white ground. Perf. 13.

1 fr. 65., blue and black

Norwegian Railway Stamps. *Norges Statsbaner.* Rect., 23 x 37 mm., with figures of value in small oval in centre, winged wheel and crown above and "*Norges Statsbaner*" below all in ornamental border. Perf. 11½.

5 ore, blue and black
10 ,, yellow and black

Throndhjem Storen Jernbane. Rect., 29 x 38 mm., with scroll across centre bearing name of railway and engine above surrounded by arched label with inscription "*Pakke-Frimaerke*". Figures of value in squares in corners. Perf. 12½.

2 sk., blue
4 ,, red

THE FISCAL PHILATELIC SOCIETY.

MEETING held on June 28th, 1906. Present:—Mr. Schwabacher (Chair), Messrs. Cooper, Crofton, South, Thomson, Kay.

The Rev. R Benjamin, A.M (U.S.A.) was duly elected a member.

Mr. C. S. F. Crofton read an exceedingly interesting paper on the Telegraph and Revenue Stamps of Ceylon, illustrated by his fine collection of the Stamps. Among other valuable and interesting information given, were the numbers printed of the various provisional stamps, and also particulars of some stamps as yet to be found. As time did not permit of the paper being completely read, it is hoped that Mr. Crofton will be able to give a further instalment during the coming season.

The Continental and American Exchange Sections are discontinued during the summer months, and no sheets need be sent for circulation until next September. The Home Exchange Section will be carried on as usual

The Annual General Meeting will probably be held on October 4th next, but due notice will be given of same.

For information respecting the Society apply to the— *Hon. Secretary and Treasurer*:

A. B. Kay,
2, Haarlem, Mansions,
West Kensington,
London, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Buenos-Ayres. (*Municip.*) *Documents, 1905* The following is the list of values and colours according to *Le Bulletin Fiscaliste*

0,01c., red	1p., olive
0,02c., violet	1p., 50c., lilac
0,03c., carmine	2p., mauve
0,04c., blue	2p 50c., yellow
0,05c., sepia	3p., grey
0,10c., light brown	3p 50c., rose
0,20c., slate	4p., flesh
0,25c., bistre	4p., 50c., sepia
0,30c., orange	5p., yellow bistre
0,40c., Russian green	5p 50c., grey
0,50c., claret	6p., blue
0,60c., grey-black	7p., violet
0,70c., bistre	8p., brick-red
0,80c., orange-yellow	9p., blue-green
10p., grey	85p., red
15p., yellow-green	90p., ultramarine
20p., lilac	95p., grey-green
25p., slate	100p., yellow
30p., dark green	150p., yellow-green
35p., light green	180p., light green
40p., mauve	200p., ochre
45p., vermilion	300p., greenish-black
50p., chestnut	400p., blue
55p., ?	500p., light brown
60p., green	1000p., yellow
65p., violet	2000p., rose
70p., light green	5000p., green
75p., ultramarine	10,000p., yellow-green
80p., grey-violet	

There are two sizes of control numbers and the stamps also exist surcharged diagonally "RECURSOS DE AÑOS ANTERIORES" in red or black.

Cape of Good Hope. In the Government exhibit at the International Philatelic Exhibition, the following Queen's head fiscals were shown. Wmk. ? Perf. 14.

9d., brown on yellow	12s. 6d., grey
4s. 6d., green	15s., blue
6s., pale green	25s., red on orange
7s., grey	£2, green on orange
12s., orange	£6, black on green

and also tha 8s., *blue* in the small size. It is to be noted that the 15s., blue has not yet been recorded perf. 14, while it sets at rest all doubts concerning the authenticity of the 8s., *blue*. In the *Stamp Collector's Fortnightly* Mr. Kay records a new addition to the King's head series. Wmk anchor. Perf 14.

10s., green and orange

Venezuela. *Escuelas, 1871.* Our publisher submits a copy of the 2c., orange, on wove paper, *without surcharge*. Type as annexed.

Western Australia. Mr. Kay records in the *Stamp Collectors' Fortnightly* the appearance of a lithographed specimen of the newly issued 2s. belonging to the very handsome series engraved by Messrs Waterlow & Sons. "The execution "is very crude and the design has entirely lost "its beauty Apparently the plates have been "sent by Messrs Waterlow & Sons to the "Colony and the difficulties or expense of pro-"duction by printing from the plates have "caused lithographic copies to be made." Wmk. Crown and W A. Perf. 11.

2s., green and black

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. July, 1906.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. AUGUST 1906. No. 8.

The Fiscal Stamps of Guatemala.

By Walter Morley.

(*Continued from page 52.*)

1885-1886. Same type. This set is scarce, only a few odd copies being available for examination.

1c., black (*UN CENTAVO*)
5c., red (*CINCO Centavos.*)
10c., violet brown (*DIEZ CENTAVOS.*)
20c., violet (*Veinte Centavos.*)
1 peso, green
5 pesos, blue
10 pesos, yellow green ?

All the copies I have so far seen have pear shaped corner ornaments.

Varieties of 10c. value.

Error : "*CETTAVOS*".
Value in small letters "*Diez Centavos.*"

1886-1887. This set was not recorded in Moens' or Roussin and only 2 values are now known. They are similar type to preceding issues. The copies I have seen have the dates in smaller figures and the corner ornaments are pear shaped.

5c., red
20c., violet

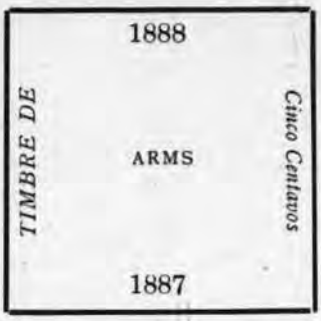
1887-1888. Type 3. The border of this issue is made more fanciful and it is difficult to know which is the normal way up of the inscription and date. Printed on white wove paper. Perf. 12.

1c., yellow	20c., blue
5c., brown violet	1 peso, black
5c., brown	5 ,, ?
10c., green	10 ,, ?

I have not seen any errors or varieties of type setting, but there appears to be three printings of which I have seen the following varieties.

Type 3

A



B

C

A. With date reading 1887. Arms upright.
1888

20c., blue

B. With date reading 1888. Arms upright.
1887

5 centavos, brown violet

C. With date reading 1888. Arms sideways.
1887

1c., yellow
5c., brown
10c., green
20c., blue

1889-1890. Type 4. Engraved. Printed in colour, with figures of value added by a second printing.

Horizontally laid paper. Perf. 14.

1c., brown and blue
1 peso, orange and red
10 pesos, purple and red

Type 4.

Vertically laid paper. Perf. 14.
1c., brown and blue
5c., green and blue
10c., violet and blue
20c., vermilion and black

Thin wove paper. Perf. *12*.
5c., green and blue

Thick wove paper. Perf. 14.
1c., brown and blue
5c., green and blue
20c., vermilion and black

Thin wove paper. Imperf.
20c., vermilion and black

A 5 pesos, blue and red, is chronicled bnt I do not know which variety it belongs to. Moens chronicled the 1c. imperf between vertically.

1891-1892. Type 5. Printed on thin wove paper Perf. 11½.

1c., yellow
5c., red
10c., orange
20c., blue

1 peso, green
5 pesos, violet
10 ,, brown

I have a proof in black of the 1 peso. Imperf.

Type 5.

1893-1894. Type 6. Wove paper. Perf. 11½.

1c., green	1 peso, brown
5c., blue	5 pesos, red
10c., grey	10 pesos, violet
10c., grey black	
20c., orange	

The complete set is known imperf. (Proofs ?) I also have a variety in my collection, the 5c., blue, altered in MSS to 10c., but no information is so far forthcoming about this provisional.

Type 6.

1894. Type set. White wove paper. Perf. 11. Type 7.

1c., red
5c., violet
10c., orange

Type 7.

I have not seen any errors or varieties of this series. Moens lists a variety in an oblong rect. frame, but I have never met with this.

1895. White wove paper. Type 8 for values 1c. to 50c., the peso values vary in size, slightly larger for each value.

Perf. 12.

1c., blue	1 peso, dark brown
5c., claret	5 pesos, rose
10c., green	10 ,, green
25c., black	25 ,, violet
50c., orange	50 ,, carmine
50c., brown (Error ?)	

Perf. 14.

5 pesos, rose	Perf. 12 x 14.
50 ,, carmine	1c., blue
Perf. 14 x 12.	10c., green
1c., blue	25c., black
5c., claret	50c., orange
10c., green	

Type 8.

The 1c., of this set was used for many varieties of postal surcharges.

1898. Entirely new series, in smaller type dated 1898. Type 9. Perf. 14.

1 centavo, lilac rose	25 centavos, red
5 ,, violet	50 ,, blue
5 ,, grey	1 peso, violet
10 ,, green	5 pesos, slate
10 ,, grey	10 pesos, emerald
25 ,, lilac	

Type 9.

1899. Stamps of preceding issue, surcharged "*1899*" in black.

1 centavo, lilac rose	25 centavo, red
5 ,, violet	50 ,, blue
10 ,, green	1 peso, violet
10 ,, grey	5 ,, mauve
25 ,, lilac	10 ,, green

Variety: Surcharged 1899 in smaller type figures

25c., red

1900. Stamps of 1895, surcharged "*1900*" on *back* of stamp in black.

1c., blue
5c., claret
10c., green

1901. Stamps of *1895* surcharged "**1901.**"

In red. Perf. 12.	In red. Perf. 12 x 14.	In red. Perf. 14 x 12.
1c., blue	1c., blue	1c., blue
1c., „ (inverted surcharge)		

In black. Perf. 12.	In black. Perf. 12 x 14.
1c., blue	1c., blue
50c., orange	50c., orange
1 peso, brown	

Stamps of 1895, surcharged in four lines in black block letters "VALE 5 CENTAVOS 1901." Perf. 12.

5c., on 5 pesos, rose
10c., on 50 centavos, orange
10c., on 10 pesos, green
10c., on 25 pesos, violet
25c., on 50 centavos, orange

There are 3 types of the figures 1901.

Variety: surcharge inverted.

25c., on 50c. orange	Perf. 12 x 14.
Perf. 14.	10c., on 50c. orange
5c., on 5 pesos, rose	10c., on 10 pesos, green
10c., on 10 pesos, green	25c., on 50c. orange

Error "ENTAVOS".

10c., on 50c. orange	Surcharge inverted.
10c., on 10 pesos, green	25c., on 50c. orange

Surcharge in larger type, Roman caps., in black

Perf 12	Error: "**1001**"
5c., on 5 pesos, rose	5c., on 50 pesos, carmine
5c., on 25 pesos, violet	Perf. 14
5c., on 50 pesos, carmine	5c., on 5 pesos, rose
25c., on 10 pesos green	5c., on 50p., carmine
	25c., on 10 pesos, green
	25c., on 50 pesos, carmine

Surcharge in large Roman caps. in red.

Perf. 12.	Perf. 14
25c., on 1 peso, brown	25c., on 1 peso, brown

1902. Stamp of 1895 surcharged "**1902**" in black. Perf. 12.

10c., green

1903. Stamp of 1898 (type 9) printed in new colours. Perf. 14.

1c., green	1 peso, rose
5c., lilac	5 „ , ochre
10c., sepia	10 „ , coffee
25c., vermilion	25 „ , chrome
50c., blue	50 „ , carmine

Of this set 3,000,000 were type printed, but whether evenly divided amongst the different values or not, was not stated. The Government notice announcing this issue was dated Nov. 6 1902, and stated that the old issue would not be valid after December 31, 1902.

SELLO.

1904. A series of stamps was issued in 1904 inscribed "Sello de Beneficencia" at top (for some charitable object but of which no official notices have come to our knowledge). Arms of Guatemala in centre and value below

Perf. 12.

3c., black

Rouletted on coloured lines.

3c., black	1 peso, blue
12½c., green	2 pesos, purple
25c., red	

MORLEY'S PHILATELIC JOURNAL.

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All editorial communications should be addressed to

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STREATHAM COMMON, LONDON, S.W.,
ENGLAND.

All business matters are referred to the Publisher:
WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

Swedish Stamps.

WE have received from the Sveriges Filatelist Förening the third edition of a very useful Catalogue of the postage stamps of Sweden. The work is entitled "*Verzeichniss uber die Postwertzeichen von Schweden*," and the text is in German. Each stamp is illustrated and catalogued in all its varieties and shades; reprints are also included. An attempt has also been made to indicate the relative values of each stamp and its varieties, the stamps being priced throughout in German currency. A useful work. The price is 1 mk. 25.

* * * * *

Hat Stamps.

Our publisher has found a leaf from an old account book containing entries relating to the sale of hats at the time when "hat stamps" were in current use. Unfortunately the entries are very short and do not throw any light on the manner of employment of the stamps but we venture to reproduce them here, as the record may possibly turn out to be of some interest hereafter.

			£	s.	d.
1799.	Nov. 5.	Two hats and stamp	2	6	0
	Do.	A hat and stamp	0	11	6
	Nov. 6,	A fine hat and stamp	1	3	0
	Nov. 8.	A fine hat and stamp	1	3	0
	Nov. 9.	A fine hat and stamp	1	3	0
	Do.	A hat and stamp	0	5	0
	Nov. 11.	A fine hat and stamp	1	5	0
	Do.	A hat and stamp	1	1	0
	Do.	A hat and stamp	1	5	0
	Nov. 12.	A fine hat and stamp	1	10	0
	,, 13.	A hat and stamp	0	14	0
	,, 16.	A fine hat and stamp	1	4	0
	Do.	A fine hat and stamp	1	2	6
	Do.	A fine hat and stamp	1	3	0
	Nov. 18.	A hat and stamp	0	10	0
	,, 20.	A fine hat and stamp	1	4	0
	,, 22.	A fine hat and stamp	1	3	0
	Do.	A hat and stamp	0	18	9
	Nov. 23.	A fine hat and stamp	0	12	6
	Do.	A fine hat and stamp	1	5	0
	Nov. 24.	A fine hat and stamp	1	6	0
	Nov. 25.	A fine hat and stamp	1	4	0
	Nov. 26.	A fine hat and stamp	1	5	0
	Nov. 28.		18	0	6
	Nov. 30.	A fine hat and stamp	1	5	0
	Do.	A hat and stamp	0	13	0
	Do.	A hat and stamp	0	13	0
	Do.	A fine hat and stamp	1	1	0
	Dec. 3	A hat and stamp	0	10	6
	Do.	A fine hat and stamp	1	10	0
	Do.	A fine hat and stamp	1	7	0
	Dec. 4.	A fine hat and stamp	1	6	0
	Do.	A fine hat and stamp	1	3	0
	Dec. 5.	A low slate Bonnett (*sic*)	1	7	0
	Do.	Two hats and stamps	0	5	3
	Dec. 6.	A fine hat and stamp	1	5	0
	Do.	A fine hat and stamp	1	1	0
	Dec. 7.	A fine hat and stamp	1	1	0
	Do.	Two hats and stamps	1	6	0
	Dec. 11.	A fine hat and stamp	1	3	0
	Do.	A fine hat and stamp	1	6	0

* * * * *

Buenos Aires Exhibition.

Yet another Exhibition! We have received from the Sociedad Filatelica Argentina the prospectus and programme of the fourth philatelic Exhibition to be held under the patronage of the Society in October of this year. The exhibition will be held in Buenos Aires and will be opened on the 27th October, and will remain open on 28th, 29th and 30th of that month. The programme is very comprehensive and the following is a short summary of the various classes. The awards are on very liberal scale.

Class I. Universal collections of postage stamps.
- Div. 1. Advanced collections. Grand premium, 1 gold and three silver medals.
- ,, 2. Beginners' Collection, under 7,000 stamps. 2 silver and 5 bronze medals.

Class II. Partial collections of postage stamps.
- Div. 1. Collections of various continents. 2 gold and 2 silver medals.
- ,, 2. Collections of one continent. 1 gold and 2 silver medals.
- ,, 3. Collections of one or various countries grouped. 3 gold, 3 silver and 3 bronze medals.
- ,, 4. General collection of the Argentine Republic. Grand premium, 1 gold and 3 silver medals.

Class III. Collections of single rarities. 1 gold and two silver medals.
Collections scientifically or artistically arranged. 1 gold and 2 silver medals.

Class IV. Telegraph stamps of one or more countries. 2 silver and 2 bronze medals.

Class V. Fiscal stamps.
- Div. 1. Universal Collections. Grand premium, 1 gold 1 silver and two bronze medals.
- ,, 2. General collection of the Argentine Republic. Grand premium, 1 gold, 2 silver and 3 bronze medals.

Classes VI-IX. Entires, literature, &c.

LIST OF BRITISH "APPROPRIATED"

IMPRESSED DUTY STAMPS.

FROM 1833, WITH DATES OF REGISTRATION.

BY L. W. FULCHER.

The following is a list of all impressed duty stamps which are assigned for special purposes by words on the face of them, as distinguished from "General Duty" dies.

I. ENGLAND & SCOTLAND.

AD VALOREM DUTY PAID.

DIE	REGISTERED.
A	?
B	12. 4. 51
C	2. 3. 72
D	18. 6. 84

ADJUDGED NOT CHARGEABLE WITH ANY STAMP DUTY.

DIE	REGISTERED
No letter	22. 8. 53
S (For Scotland)	9. 4. 68

ADMIRALTY COURT.

VALUE.	DIE.	REGISTERED.
£1	A	5. 10. 54

BANKRUPTCY.

VALUE.	DIE.	REGISTERED.
1s.	A	3. 10. 49
1s. 6d.	A	"
2s. 6d.	A	"
5s.	A	"
7s. 6d.	A	"
10s.	A	"
15s.	A	"
£1	A	"
£1 10s.	A	"
£2	A	"
£3	A	"
£5	A	"
£10	A	"
£20	No letter	24. 10. 61
£30	"	"
£100	"	"

BILL OF LADING.

VALUE.	DIE.	REGISTERED.
6d.,	A	14. 2. 46
"	B	"
"	C	"
"	D	"
"	E	25. 11. 67
"	F	"
"	G	"
"	H	21. 4. 71

BILL OR NOTE.

VALUE.	DIE.	REGISTERED.
1d.	A	5. 9. 54
"	B	"
"	C	19. 8. 69
"	D	"
"	E	22. 11. 78
"	Two roses	13. 2. 95
"	Rose and A	21. 11. 00
"	Rose and B	12. 6. 01
1d.	Rose and C	12. 8. 03
"	M (for Manchester)	28. 9. 75
"	MA	6. 11. 02
"	S (for Scotland)	24. 10. 72
"	Two thistles "	24. 2. 00
2d.	A	5. 9. 54
"	B	"
"	C	21. 1. 84
"	D	"
"	Two roses	13. 2. 95
"	Rose and A	12. 6. 01
"	M (for Manchester)	28. 9. 75
"	S (for Scotland)	24. 10. 72
3d.	A	5. 9. 54
"	B	"
"	C	22. 5. 67
"	D	19. 8. 69
"	Two roses	13. 2. 95
"	Rose and A	16. 5. 95
"	Rose and B	21. 11. 00
"	Rose and C	12. 6. 01
"	M (for Manchester)	28. 9. 75
"	MA "	6. 11. 02
"	S (for Scotland)	24. 10. 72
"	Two thistles "	24. 2. 00
"	Thistle and A "	24. 10. 00
6d.	A	5. 9. 54
"	B	"
"	C	22. 5. 67
"	D	18. 7. 70
"	E	16. 8. 87
"	Two roses	13. 2. 95
"	Rose and A	16. 5. 95
"	Rose and B	12. 6. 01
"	M (for Manchester)	28. 9. 75
"	MA "	6. 11. 02
"	S (for Scotland)	24. 10. 72
"	Two thistles "	7. 8. 01
9d.	A	5. 9. 54
"	B	"
"	C	25. 4. 87
"	Two roses	13. 2. 95
"	Rose and A	16. 5. 95
"	Rose and B	12 6. 01
"	M (for Manchester)	28. 9. 75
"	MA "	6. 11. 02
"	S (for Scotland)	24. 10. 72
1s.	A	11. 10. 33
"	B	"
"	C	"
"	D	"
"	E	29. 12. 42
"	F	"
"	G	"
"	H	"
"	I	7. 12. 83
"	J	"
"	115	28. 12. 93
"	Two roses	12. 6. 01
"	M (for Manchester)	28. 9. 75
"	MA "	6. 11. 02
"	S (for Scotland)	24. 10. 72
"	Two thistles "	4. 3. 96
"	Thistle and A "	24. 2. 00

NOTE. Dies E, F, G, H were re-registered on 5. 9. 54 when the duty on an arbitrary scale created by the Act of 1815 on bills of Exchange and promissory notes was replaced by a 1s. percentage duty.

1s. 6d.,	A	11. 10. 33	
,,	B	,,	
,,	C	,,	
,,	D	,,	
,,	E	29. 12. 42	
,,	F	,,	
,,	G	,,	
,,	H	,,	
2s.	A	11. 10. 33	
,,	B	,,	
,,	C	,,	
,,	D	29. 12. 42	
,,	E	,,	
,,	F	,,	
,,	G	16. 1. 56	
,,	H	,,	
,,	I	? ? 85	
,,	J	,,	
,,	116	28. 12. 93	
,,	Two roses	12. 6. 01	
,,	M (for Manchester)	28. 9. 75	
,,	MA ,,	6. 11. 02	
,,	S (for Scotland)	24. 10. 72	
,,	Two thistles ,,	24. 2. 00	
NOTE.	Dies D, E, F re-registered	5 9. 54	

(See note to 1s value).

2s. 6d.	A	11. 10. 33	
,,	B	,,	
,,	C	,,	
,,	D	29. 12. 42	
,,	E	,,	
,,	F	,,	
3s.	A	11. 10. 33	
,,	B	29. 12. 42	
,,	C	22. 5. 67	
,,	117	28. 12. 93	
,,	Two roses	21. 11. 00	
,,	Rose and A	12. 6. 01	
,,	M (for Manchester)	28. 9. 75	
,,	MA ,,	6. 11. 02	
,,	S (for Scotland)	24. 10. 72	
,,	Two thistles ,,	24. 2. 00	
NOTE.	Die B re-registered	5 9. 54	(See

note to 1s. value)

3s. 6d.	A	11. 10. 33	
,,	B	,,	
,,	C	,,	
,,	D	29. 12. 42	
,,	E	,,	
,,	F	,,	
4s.	A	11. 10. 33	
,,	B	29. 12. 42	
,,	C	? ? 85	
,,	118	28. 12. 93	
,,	Two roses	12. 6. 01	
,,	M (for Manchester)	28. 9. 75	
,,	MA ,,	6. 11. 02	
,,	S (for Scotland)	24. 10. 72	
,,	Two thistles ,,	24. 2. 00	

NOTE. Die B re-registered 5 9. 54 (See note to 1s., value)

4s 6d	A	11. 10. 33	
,,	B	,,	
,,	C	,,	
,,	D	4. 1. 39	
,,	E	,,	
,,	F	,,	
,,	G	29. 12. 42	
,,	H	,,	
,,	I	,,	

(To be Continued.)

BRITISH RAILWAY STAMPS.

Mr. J. Cairns sends a number of novelties;—

B.C.T It is not known what these letters stand for. The stamp submitted is a double-lined rect., 25 x 45 mm., with large black figure of value in centre "2d."; above and below are straight labels bearing the words "PARCELS" "TICKET" on a black ground; above the upper label are the letters "B.C.T" and below the lower label the control number in black figures. Rouletted.

2d., black on orange

Dublin United Tramways Co. Name above, and large figure of value printed over scale of charges; the words "Parcel Ticket" above figure of value and notice below. Control no. in red figures across stamp. Perf. 10

1d., black on green

Dundee City Tramways. Type set "Parcel Label" on white paper.

1d, black on white

Great Western Railway. Another value of the 7th issue chronicled in Feb, 1901 (Vol. 11. p. 14.)

4d, black on white

London and North Western Railway. A stamp of which the use is not indicated. Rect., 21 x 36 mm., with figure of Britannia and a train in oval in centre and name of railway in white letters on a black ground on arched label above. On straight label at base the words "Euston and Birmingham" in black and "in 2 hrs" in white on red ground. Perf. 11.

(Value not indicated), red and black

Manchester Corporation Tramways. Oblong rect., 55 x 38 mm, with large white figure of value in a diamond, above which is an arched label bearing the words "Manchester Corporation"; "Tramways Parcel" on left and "Prepaid Stamp" on right; broad blank label below for control number which is printed in black. Rouletted.

2d., vermilion
3d., dark-blue
4d., dark-green
6d., violet

This company also issue another "departmental stamp," used for heavy parcels for delivery in their outer area. This stamp is not on sale to the public. Rect., 37 x 55 mm., with large white figure of value in circular band lettered "Prepaid Parcel Stamp" in centre, "MANCHESTER CORPORATION" in white letters on a coloured ground on straight label above, blank label for control no. (black) and words "Issued subject to regulations" below; "TRAMWAYS" on left "PREPAID" below and "PARCEL" to right of central circle. Rouletted.

6d., violet

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Arecibo. (*Mun. Porto Rico*) Mr. A. E. Lawrence submits a set of small bands, 60 x 10 mm., with value in centre and inscription on either side "*Impuesto Municipal Arecibo, Porto Rico U.S.*" Perf. horizontally only, 12

½c., rose
½c., dark blue
¾c., brown
1c., dark violet
1½c., pale green

We learn from a recent number of the *Bulletin Ficaliste* that two other series exist; same values and colours but sizes 118 x 14½ mm. and 125 x 14½mm.

British East Africa. In the *Stamp Collector's Fortnightly* (No. 295) Mr. A. B. Kay chronicles another value of the Nov. 1895 issue of postage stamps (surcharged on Indian) with overprint of "Inland Revenue" in violet

1r., grey

Colombia. Mr. A. E. Lawrence communicates a number of novelties and discoveries.

Habilitacion, 1905-1906. The usual triangular type with arms in circle in centre

10 pesos, black on green

The stamp is perf. 13½ along the bottom margin, which seems as if the sheets were perforated horizontally.

Timbre Departmental. The stamp chronicled in June 1904 surcharged **"habilitado"** in violet

Timbre Nacional, 1884. A new type of the surcharge of 1 peso on 20c., vermilion (Type 368 of the catalogue of the revenue stamps of South America). This type is faintly impressed in blue, *in two lines*, reading upwards "VALE $1.00—UN PESO. Mr. A. E. Lawrence also submits the 50c., on 20c., with the surcharge reading upwards instead of downwards as already catalogued.

1901-1902. The 30c., black on yellow surcharged in two lines at the base in red "HABILITADO—EXPENDEDOR."

1903-1904. The 4 pesos, black on rose chronicled in March 1904 surcharged in M.S. in black "*Habil Bien. de 1903 y 1904*" with a signature *Gimizelles*? at the base of the stamp.

1905-1906. Similar types to those of recent years. Perf. 13½.

1 cent., black on lilac (1a Clase)
1 peso, black on yellow (Clase 1a)
3 pesos, black on greenish blue (Clase 2a)
15 pesos, black on green (Clase 4a)

A 1 peso stamp of 1903-04 of the type of the 15 pesos, green chronicled in June 1904, surcharged in three lines reading vertically downwards "HABILITADA—para 1905 y 1906.—VALE 1 CENTAVO ORO" in violet

1c. on 1 peso, pale bistre

This 1 peso stamp has not yet been chronicled without surcharge.

Costa Rica. Mr A. E. Lawrence submits some values of the 1895 issue surcharged "1903" and "1904". These have been chronicled from time to time in "*Le Bulletin Fiscaliste.*" At the present date the full set appears to exist surcharged "1903", "1904" and "1905."

Cundinamarca. Mr. A. E. Lawrence submits the 8 mils. de peso, lilac with inscription in centre "SALVEMONOS DE LA LEPRA" chronicled and illustrated in *Le Bulletin Fiscaliste* no. 8, *on pelure paper* and also the same stamp with the inscription in centre removed and replaced by the Arms of Colombia on a white ground. This latter stamp is very roughly lithographed and printed in a redder shade of lilac.

Dominican Republic. Mr. A. E. Lawrence sends us a pair of the 5 pesos, red of 1884 the left hand stamp of which lacks the letter "I" in the word "CINCO" of the value.

Ecuador. The series of 1905-06 is of the usual type and the following values and colours are at present known. Some of these have been sent to us by Mr. A. E. Lawrence

1c., dark brown	20c., blue
2c., carmine	25c., lilac
5c., green	1s., orange-red
10c., black	

Jamaica. *Justice, 1858.* Mr. A. E. Lawrence submits a "piece" showing the 1s., rose "split" diagonally and presumably used for half its value. The document bears one stamp and a half.

Mexico. *Tabaco Cernido y Rape.* Mr. A. E. Lawence has discovered another issue of stamps for this duty. He sends us pairs, the right hand stamp of which bears the word "TALON" under the weight. The stamps are oblong rects, bearing inscriptions on an engine turned ground. Perf. 12

100 grams., green
100 grams., brown

Nicaragua. Mr. A. E. Lawrence submits a provisional fiscal stamp prepared by surcharging a railway stamp. The railway stamp in question which looks like one of Messrs. Waterlow's productions is a small rect. 20 x 25mm., containing the Arms of Nicaragua in a circular band lettered "FERRO CARRIL DE" in the upper part and the word "NICARAGUA" on a scroll at the base. Between the circle and the scroll is the figure "1" on a lined tablet. The remainder of the rect. is filled up with ornamental scrollwork. The stamp is surcharged in two lines 10mm. apart, reading downwards "Timbre Fiscal—Vale 10 ctvs."

10c., red and black

The stamp is obliterated in 1906 and is therefore probably a recent production.

Panama. Mr. A. E. Lawrence sends the 1 peso, black on rose of 1895-96 and the same value for 1897-98 of Colombia surcharged with the oval handstamp lettered "TIMBRE ESPECIAL—DEPTO DE PANAMA" in violet, as on other stamps already chronicled.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. SEPTEMBER, 1906. No. 9.

British Patent Medicine Stamps.

THESE stamps form a long and intricate series of British Revenue stamps of which at the present time no catalogue at all worthy of name exists. The following notes are mainly due to the patient and laborious researches of Mr. E. H. Selway, based on the collections of Mr. A. E. Lawrence and Mr. Walter Morley, and to him belongs the entire credit of the reference list of these stamps which follows. Those collectors who have attempted to study the stamps will be aware of the infinite complexity of the subject; for it is probable that most who have attempted to arrange their collections have abandoned the task in despair. Especial thanks are therefore due to Mr. Selway for providing a guide on which future researches may be based. Many additions and corrections will no doubt be made as time goes on but it will not be forgotten that it is Mr. Selway's work which has rendered any advance possible. Mr. O. Marsh has also contributed to these notes, while the data obtained by Mr. Fulcher at Somerset House are also included.

The first tax on medicines was imposed in 1783 (23 Geo. III. c. 62). It was then provided that upon every box, packet, bottle, phial or other enclosure of any medicine under the price or value of 2s. 6d., vended or sold, a duty of 3d.; on the price or value of 2s. 6d. and not exceeding 5s., a duty of 6d.; on 5s. and upwards, a duty of 1/-. Paper cover wrappers or labels were to be sent to the Commissioners of Stamps to be stamped. Penalty for fraudulently cutting, tearing, or taking off such cover, or making use of covers more than once, £10. For forging seal, stamp or mark with intent to defraud "death, without benefit of clergy".

It is to be observed that the method of levying the stamp duty differed from that now in force. *There were no adhesive medicine stamps in those days. They were not introduced until 1802* and the duty appears to have been impressed upon covers and wrappers provided by the vendors themselves. All patent medicines were taxed, but these cannot have been very numerous for between 1711 when Timothy Byfield obtained the first patent for "a new and most useful chimicall preparocon and medicine publickly known by the name of his 'sal oleosum volatile'" (sal volatile) to 1783 not more than 70 patents were taken out and of these although many can still be identified with medicines named in the schedules of the medicine

Stamp Acts, the greater number had expired, or the medicine dropped out of existence. Vol. xviii of the *Gentleman's Magazine* (1748) contains a list of no less than 202 nostrums, with the prices at which they were sold, the names and addresses of the proprietors, and the ailments which the medicines were said to cure. The compounding of medicines and making up of physician's prescriptions was almost exclusively in the hands of apothecaries, as chemists as yet scarcely existed about the time the first medicine Stamp Act was passed. As these were qualified practicioners under the act they were exempt from license and none of these medicines would be chargeable to stamp duty. The Act, therefore, could operate only on patent medicines and the recently established quacks and herbalists; so that Lord John Cavendish's anticipations of a productive duty of £15,000 were not verified, and after two years it was repealed and replaced by a more carefully considered measure.

The Act of 1785 (25 Geo. III, c. 79) gave the duty much the same scope that it embraces to-day. A reduced duty of 1½d. was charged upon medicines not exceeding price or value of 1/-, but other rates were unaltered and the duty imposed in wider terms. The duties were to be under the management of the Commissioners of Stamps; every vendor &c. was to send covers, labels, &c. to Commissioners for stamping as heretofore, and every packet &c. shall have pasted thereto such stamped cover, wrapper or label "as the Commissioners should direct".

The Schedule contains the names of 84 medical preparations upon which duty was specifically charged.

The next alteration of the law was made in 1802 by 42 Geo. III, c. 56, the oldest of the statutes relating to medicine stamp duty of which any part now remains in force. The Act declares that "the duties are much evaded"; repealed the old Act but substantially embodied all the previous provisions; gave more comprehensive interpretations and again altered the rates of duty, which scale has not been subsequently changed. *An important change in administration was that by which the Commissioners of Stamps were now required to supply the paper covers, wrappers, and labels stamped for denoting the duty and was in effect the introduction of the Adhesive Medicine Stamp, the earliest specimens of which were printed in 1802.* An amending act passed in the following year repealed the schedule of the 1802 Act, and replaced it by a new one containing the names of 450 articles liable to duty, or 80 less articles in a single year. A new schedule of dutiable preparations containing 468 medicines was passed in the year 1804 (44 Geo. III, c. 98) and remained in force till 1812 when it was repealed by 52 Geo. III, c. 150, and the new schedule contained 550 articles and medicines. Stamp duty was for the first time charged upon artificial mineral waters and soda waters.

SCHEDULE TO 52 GEO. III, C. 150.

Dates of specifications for letters patent given in figures.

Adam's solvent
Addison's re-animating European balsam
Æthereal anodyne spirit
Ague and fever drops (by Wilson) 1781
Allan's nipple liniment
Amboyna lotion
,, mouth powder
,, tooth powder
American alterative pills
,, salve
,, soothing syrup
,, tincture
Andalucia water
Anderson's Scot's pills
Angiband's Lozenges of Blois
Anodyne necklace
Antapoplectic pills
Appleby's tea
Arabian balsam
Arnold's drops
,, pills
Arquebusade water
Aromatick spirit of vinegar
,, condensed
Asiatic bilious pills
,, tonic mixture
Austin's chalybeate pills
,, liniment
Balm of Mecca

Balm of Quito
Balsam of Iceland liverwort
Barclay's antibilious pills (1802)
,, asthmatic candy
,, ointment
Barlowes' specific medicine
Barron's cachou de rose lozenges
Barton's alterative pomade
,, vital wine (1799)
Bateman's drops (1726)
,, golden spirit of scurvey grass
,, plain spirits of ,,
Bath's pills
Bayley's British tooth powder
,, ointment
,, pectoral pills
Beaseley's family plaister
Beaume de vie (1767)
Beiker's tincture
Bell's restorative pills
Bennet's worm powders
Benzoin, essence of
Berry's bilious pills
Betton's British oil (1742)
Bird's ague tincture
Birt's martial balsam
Blair's cephalic fluid
Blenkensopp's antiscorbutic wine
Bolderson's worm cakes
Bollman's specific
Bolton's asthmatic tincture
Bostock's cordial
,, grand elixir
Bott's corn salve
,, tooth powder
Bourne's aethereal essence
Box's magnesia lozenges
Brabham's oil
Brandon's composition or medicine for the evil and scrophula (1805)
Brazil salts
Brodum's botanic pills
,, botanical syrup (1799)
,, nervous cordial
Browne's British pills
,, rheumatic powder
,, tincture of yellow bark
Bryant's essence of coltsfoot
Burridge's specific for rheumatic gout and rheumatism
Byron's pills
Bythell's pectoral lozenges
Camphor, aethereal essence of
Catharmian water
Cathcart's Edinburgh ointment
,, water
Cephalic snuff (1773)
Chamberlain's ointment
,, pills
Chapman's cerate
,, chilblain water
Ching's worm lozenges (1796)
Chinner's pills
Church's anodyne essence
,, antispasmodic elixir
,, chilblain ointment
,, cough drops
,, eye salve
,, pectoral pills
,, volatile tincture
Clerval's syrup
Clinton's oil for deafness
,, snuff
Clyde's balsam
,, ointment
Coates' cough drops
Collier's assistant pills
,, ointment
,, remedy for fiscula and piles
Complin's specific
Cooke's rheumatic pills
,, family pills
Cordial balm of Gilead
Cornwell's fruit lozenges
,, opodeldoc
,, oriental veg-cordial (1783)
Costello's cerate
,, collyrium
,, liniment
Cottier's resolvent and healing plaister
Cox's tincture
Coxwell's castor oil medicine
Culpepper's herb cordial
Cundell's balsam of honey
Curtis's syrup
Daffy's elixir by whomsoever made
Dalby's carminative
Dalmahoy's sal poignant
,, tasteless salts
Dawson's lozenges
Deering's drops
Delescot's myrtle opiate
De Velmo's pills
De Velmo's syrup (1772)
Dicey and Co's bathing spirits
Dickensons cephalic drops
,, red drops for convulsions
,, drops for fits
Dixons antibilious pills
Donovans American vegetable syrup
Doranstorffs opodeldoc
Dutch drops
Earl's remedy for the hoopingcough
Eau de Cologne

Eau medicinale de husson
Edge's chronic embrocation
,, universal cerate
Edward's ague tincture
,, nipple ointment
Elixir of longevity or Swedish preservative
Ellis aperient pills
Essence kayon pouti
Falck's cerate
,, universal pills
Felton's mucilage of marsh mallow (1809)
Findon's drops
Fisher's golden snuff
Flexney's wart dissolvent
Fogoni's tincture
Ford's balsam of horehound
Foredyce's cooling opening pills (1763)
Foreign medicines of all kinds except drugs
Fothergill's pectoral pills
,, restorative
Fraunce's elixir (1751)
Freake's tincture of bark
Freeman's bathing spirits
,, eye water
,, gutta salutaris
Friend to man
Frith's antibilious elixir
Fry's worm pills
Gall's antibilious pills
Gamble's aromatic snuff
,, sanative tea
Garaveni's styptic
Gardener's ointment
,, pills
German corn plaister or salve
Gifford's pills
Gilbert's roseate lotion
Glasse's magnesia
Godbold's balsam (1785)
Godfrey's cordial
,, rose lozenges
Gordon's pills
Gould's powders and lotion
Gowland's lotion
Grant's specific or infallible antidote to consumption
Grant's drops
,, Lisbon tonic pills
Green's honey lozenges
,, toothache pills
Greenhough's tincture (1744)
,, tolu lozenges
Grey's lozenges
,, tooth powder
Griffin's asthmatic tincture
Grubb's friers drops (1777)
,, fryars balsam (1785)
,, fryars drops (1802)
,, fryars balsam ,,
,, fryars drops (1803)
,, fryars balsam ,,
,, fryers drops (1804)
,, fryars balsam ,,
,, fryars drops (1812)
,, friers balsam ,,
Guest's lotion
,, pills
,, powder
,, tooth powder
,, welcome guest
Haarlam's drops
Hadley's convulsion powder
Hallam's anima of quassia
,, antibilious pills
,, quassia pills
Hamilton's asthmatic effluvia
,, cinnamon drops
,, corn salve
,, patent mineral waters
,, vegetable balsamic tincture
Hannay's wash (specification 1774 patent refused)
Harrison's pile lozenges
Harvey's anti-venl. pills
,, grand restorative drops
Hatfield's tincture
Hayman's Maredants drops
Hayward's stomachtic lozenges
,, anti-acid ,,
,, Samaritan water
Hemet's essence of pearl (1773)
,, pearl dentrifrice (1773)
Heming's pine bud lozenges
Henry's aromatic spirits of vinegar
,, magnesia
Hewitt's analambanic pills
Hickman's pills
Hill's balsam of honey
,, bandana drops
,, Canada balsam
Hill's essence of water dock
,, gout essence
,, tincture of centaury
,, ,, ,, sage
,, valerian
Hinde's powders
,, drops
Hodson's aromatic nervine tea
,, imperial oil
,, Persian restorative
,, syrup

(*To be continued.*)

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EDITORIAL.

A Philatelic Index.

WE have recived a work which will be of great service to every active philatelist, entitled "*A Philatelic Index. By W. A. R. Jex Long.*" This contains a list of the principal articles in 14 of the chief British philatelic periodicals covering the period 1862-1904, entered under subject headings and not under authors. The question of a philatelic subject index of papers is one which is discussed from time to time in different journals but the compilation thereof being an arduous and we fear unremunerative task the work although of the utmost importance does not make much progress. We ought therefore to be especially grateful to Mr. Long for having completed a definite portion of this necessary work. Yet, speaking generally, it is strange that, under the circumstances, there is in bibliographical work a good deal of waste of labour. Each successive compiler of indexes seems urged by some unknown cause to re-survey some of the ground already covered by his predecessors. In philately not much bibliographical work has been done as yet, but in the present case we already have a very useful index by Mr. T. Martin Wears in the first two volumes of the *Philatelic Journal of Great Britain*, covering the period 1862-1889. Mr. Wears indexed 11 periodicals four of which are included in Mr. Long's list. The overlap is not extensive but Mr. Long might have saved himself the trouble as for as these four journals are concerned; and devoted the labour thus saved to some that have not yet been done.

The most serviceable form of index according to our ideas is a list under *authors* of the separate articles printed *one side of the paper only* so that the slips can be cut up and pasted on to cards. The importance of listing under authors in this manner lies in the fact that those who wish for a complete working catalogue can cut up two copies and thus create an author catalogue and a subject catalogue. If the slips are only by subjects they are useless for the purpose of an author catalogue, whereas by authors they can be made to serve the double purpose. Indexes in book form are open to the objection that with the lapse of time a series of volumes have to be consulted when looking up any given subject, which may get to be very troublesome and even hopeless. With a card catalogue additions as received can be intercalated in their proper places and there is no need to look in more than one place for the references required.

We do not make these remarks in order to disparage in any way Mr. Long's labours in the present instance. In all probability he has tackled the question in the most practicable way and at any rate we are thankful to him for providing us with a very useful work. We even venture to hope that he may receive sufficient encouragement to attack American, French and German literature in the same manner.

Before leaving this subject we should like to throw out a suggestion which some energetic person might be able to realise in a practical shape. We should much like to see a philatelic Bureau, modelled on the Concilium Bibliographicum at Zurich where one could purchase titles of papers on cards say at ½d each. How convenient it would be, if one were collecting, say Abyssinia, to write to such a Bureau "Please send me all the titles you have on Abyssinia" and receive a dozen or so for the sum of 6d or thereabouts. Such a scheme might perhaps be made to pay, especially if the indexing was well done and one could rely on nothing important being omitted.

* * * * *

Robert Ehrenbach.

It is with great regret we hear of the terribly sudden death of Mr. Robert Ehrenbach. At the International Philatelic Exhibition he appeared in perfect health so that his demise while travelling in Switzerland comes as a sad shock to his friends. He was an energetic philatelist and had at various times in his philatelic career made several notable collections. Though, as far as we know, he never collected fiscals yet he was not one of those superior philatelists who effect to despise "fiscals" and we well remember meeting him at the fiscal Exhibition last year, where he expressed his congratulations on the interesting show provided. He will be sadly missed in philatelic circles.

* * * * *

German Fiscals.

In our Fiscal Chronicle this month will be found the announcement of the issue of a series of fiscals to denote the new German tax on Steamer tickets. These stamps are designated by our German friends by the resounding title of "*Dampfschifffahrkartenstempelmarken*" !! But we learn from the daily press that taxes have also been imposed on beer and cigarettes. We presume there will be some more fiscals to chronicle very shortly.

LIST OF BRITISH "APPROPRIATED"

IMPRESSED DUTY STAMPS.

FROM 1833, WITH DATES OF REGISTRATION.

BY L. W. FULCHER.

(*Continued from page 63.*)

BILL OR NOTE.—*continued.*

VALUE.	DIE.	REGISTERED.
5s.	A	11. 10. 33
,,	B	,,
,,	C	29. 12. 42
,,	D	,,
,,	E	16. 1. 56
,,	F	,,
,,	119	28. 12. 93
,,	Two roses	24. 11. 00
,,	Rose and A	12. 6. 01
,,	·M (for Manchester)	28. 9. 75
,,	MA ,,	6. 11. 02
,,	S (for Scotland)	24. 10. 72
,,	Two thistles ,,	24. 2. 00

NOTE. Dies C.D. re-registered 5. 9. 54 (see note to 1s. value).

6s.	A	11. 10. 33
,,	B	,,
,,	C	29. 12. 42
,,	D	,,
,,	A (new type, circular)	1. 4. 71
,,	120	28. 12. 93
,,	Two roses	14. 11. 00
,,	·M (for Manchester)	28. 9. 75
,,	S (for Scotland)	24. 10. 72
7s.	A	20. 12. 70
,,	121	28. 12. 93
,,	·M (for Manchester)	28. 9. 75
,,	S (for Scotland)	24. 10. 72
8s.	A	1. 4. 71
,,	122	28. 12. 93
,,	·M (for Manchester)	28. 9. 75
,,	S (for Scotland)	24. 10. 72
8s. 6d.	A	11. 10. 33
,,	B	,,
,,	C	29. 12. 42
,,	D	,,
9s.	A	20. 12. 70
,,	123	28, 12. 93
,,	·M (for Manchester)	28. 9. 75
,,	S (for Scotland)	24. 10. 72
10s.	A	11. 10. 33
,,	B	29. 12. 42
,,	124	28. 12. 93
,,	Two roses	14. 11. 00
,,	Rose and A	12. 6. 01
,,	·M (for Manchester)	28. 9. 75
,,	S (for Scotland)	24. 10. 72
,,	Two thistles	24. 2. 00

NOTE. Die B re-registered 5. 9. 54 (see note to 1s, value)

11s.	A	10. 7. 73
,,	26	2. 9. 91
,,	125	28. 12. 93
,,	Two roses	12. 8. 03
,,	S (for Scotland)	10. 7. 73
12s.	A	11. 6. 72
,,	126	28. 12. 93
,,	·M (for Manchester)	10. 8. 97
,,	S (for Scotland)	10. 7. 73
12s. 6d.	A	11. 10. 33
,,	B	29. 12. 42
13s.	A	10. 7. 73
,,	27	2. 9. 91
,,	127	28. 12. 93
,,	S (for Scotland)	10. 7. 73
14s	A	10. 7. 73
,,	128	28. 12. 93
,,	Two roses	2. 7. 03
,,	·M (for Manchester)	10. 8. 97
,,	S (for Scotland)	10. 7. 73
15s.	A	11. 10. 33
,,	B	29. 12. 42
,,	28	2. 9. 91
,,	129	28. 12. 93
,,	Two roses	21. 11. 00
,,	·M (for Manchester)	?
,,	MA ,,	6. 11. 02
,,	S (for Scotland)	24. 10. 73
16s.	A	10. 7. 73
,,	130	28. 12. 93
,,	Two roses	2. 7. 03
,,	·M (for Manchester)	10. 8. 97
,,	S ,,	10. 7. 73
16s. 8d.	A	?
17s.	A	10. 7. 73
,,	29	2. 9. 91
,,	131	28. 12. 93
,,	Two roses	2. 7. 03
,,	S (for Scotland)	10. 7. 73
18s.	A	10. 7. 73
,,	132	28. 12. 93
,,	·M (for Manchester)	10. 8. 97
,,	S (for Scotland)	10. 7. 73
19s.	A	10. 7. 73
,,	30	2. 9. 91
,,	133	28. 12. 93
,,	S (for Scotland)	10. 7. 73
£1.	A	5. 9. 54
,,	134	28. 12. 93
,,	Two roses	14. 11. 00
,,	Rose & A	12. 6. 01
,,	·M (for Manchester)	28. 9. 75
,,	MA ,,	6. 11. 02
,,	S (for Scotland)	24. 10. 72
,,	Two thistles ,,	24. 2. 00
£1. 1s.	135	28. 12. 93
£1. 2s.	136	28. 12. 93
£1. 3s.	137	28. 12. 93
£1. 4s.	138	28. 12. 93
£1. 5s.	A	11. 10. 33
,,	B	29. 12. 42
,,	139	28. 12. 93

£1. 10s.	A	11. 10. 33
,,	B	29. 12. 42
,,	140	28. 12. 93
,,	Two roses	14. 11. 00
,,	·M (for Manchester)	28. 9. 75
,,	S (for Scotland)	24. 10. 72

NOTE. Die B re-registered 5. 9. 54 (see note to 1s. value.)

£2.	A	5. 9. 54
,,	141	28. 12. 93
,,	Two roses	12. 8. 03
,,	·M (for Manchester)	28. 9. 75
,,	S (for Scotland)	24. 10. 72
,,	Two thistles	24. 2. 00
£2. 5s.	A	5. 9. 64
,,	Two roses	12. 8. 03
,,	S (for Scotland)	10. 7. 73
£2. 10s.	A	20. 4. 60
,,	142	28. 12. 93
,,	Two roses	12. 8. 03
,,	S (for Scotland)	24. 10. 72
£3.	A	20. 4. 60
,,	143	28. 12. 93
,,	Two roses	25. 9. 03
,,	S (for Scotland)	24. 10. 72
,,	Two thistles (,,)	24. 2. 00
£4.	A	10. 7. 73
,,	B	13. 7. 82
,,	144	28. 12. 93
,,	S (for Scotland)	10. 7. 73
,,	S2 ,,	8. 5. 82
£5	A	20. 4. 60
,,	145	7. 9. 81
,,	Two roses	14. 11. 00
,,	·M (for Manchester)	7. 9. 81
,,	MA ,,	12. 12. 02
,,	S (for Scotland)	24. 10. 72
,,	Two thistles ,,	24. 2. 00
£6.	S (for Scotland)	10. 7. 73
£10	146	28. 12. 93
,,	Two roses	14. 11. 00
£20.	A	24. 5. 66

CHANCERY FEE FUND.

VALUE	DIE.	REGISTERED.
1d.	A	26. 10. 52
3d.	A	8. 12. 52
4d.	A	26. 10. 52
6d.	A	26. 10. 52
8d.	A	8. 12. 52
1s	A	26. 10. 52
1s. 4d.	A	8. 12. 52
,,	B	12. 9. 55
1s 6d.	A	26. 10. 52
2s.	A	26. 10. 52
2s 6d.	A	25. 11. 52
2s 8d.	A	25. 11. 52
3s	A	26. 10. 52
3s 6d.	A	17. 12. 52
4s	A	26. 10. 52
5s.	A	26. 10. 52
5s 6d.	A	17. 12. 52
7s	A	8. 12. 52
8s	A	17. 12. 52
10s.	A	26. 10. 52
14s.	A	17. 12. 52
£1.	A	26. 10. 52
£2.	A	,,
£3.	A	,,
£4.	A	,,
£5.	A	,,
£10.	A	,,
£20.	A	10. 1. 59
£30.	A	12. 2. 55
£100.	A	10. 1. 59

CHEQUES, ETC.

VALUE.	DIE.	REGISTERED.
1d.	A	30. 1. 66
,,	B	,,
,,	C	,,
,,	D	,,
,,	E	,,
,,	F	,,
,,	G	,,
,,	H	,,
,,	I	,,
,,	J	,,
,,	K	,,
,,	L	,,
,,	M	,,
,,	N	,,
,,	O	,,
,,	P	,,
,,	Q	,,
,,	R	,,
,,	S	,,
,,	T	,,
,,	U	24. 5. 66
,,	V	20. 9. 66
,,	W	,,
,,	X	,,
,,	Y	,,
,,	Z	,,
,,	AA	,,
,,	BB	,,
,,	CC	,,
,,	DD	9. 4. 68
,,	EE	,,
,,	FF	6. 1. 69
,,	GG	,,
,,	HH	,,
,,	II	,,
,,	JJ	?
,,	KK	6. 1. 69
,,	LL	29. 12. 69
,,	MM	,,
,,	NN	13. 9. 07
,,	OO	,,
,,	PP	,,
,,	QQ	,,
,,	RR	,,
,,	SS	,,
,,	TT	6. 11. 71
,,	UU	,,
,,	VV	,,
,,	WW	,,
,,	XX	,,
,,	YY	,,
,,	ZZ	27. 7. 74
,,	3A	,,
,,	3B	,,
,,	3C	,,

(*To be Continued*)

MYSORE FISCALS.

We have received the following letter :—

Bangalore.
29.VII.06.

To the Editor Morley's Journal.
Dear Sir

In December 1903 you published a note of mine on the Mysore Court Fees. I obtained the figures from the Supervisor of stamps; he was unable to give me particulars of which were which but I have recently had the opportunity of examining the records, registers and files of the stamp office and regret to inform you that I made a serious error in my note to you The 1st issue 1872 was not British India overprinted "Mysore" but a native design printed in sheets of 30 types In the July number of the *Philatelic Journal of India*, a correct list of all the values of all the issues is given and you might like to copy such parts as correct the wrong impression which my note in your journal must have given

I am extremely sorry for the mistake but the officers of the Stamp Dept. here are not philatelists and were unable to get me correct information.

I am
Yours truly
E. W. Wetherell.

Our readers will please make the correction. We presume these native labels are of the type figured in Yvert and Tellier's Catalogue under the date 1875 We do not propose to reproduce here the nine pages of statistics in the July number of the *Philatelic Journal of India* but as our knowledge of these stamps is evidently very fragmentary, we hope that Mr. Wetherell, after he has published the results of his recent researches, will contribute to our columns a summary together with a reference list of the stamps.

TELEGRAPH CRONICLE.

Philippine Islands. Mr. A. E Lawrence submits the 2½ c. de peso, blue, postage stamp of 1880 surcharged "HABILITADO-TELEGRAMAS SUBMARINOS-1 PESO" in red. In the copy before us, the "N" of the word "SUBMARINOS" is reversed, that is the oblique stroke runs from right to left.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors, and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Germany. *Steamer Tickets. Ewen's Weekly Stamp News* states that a set of 18 values has been issued. They are exclusively for use in payment of the tax on steamer tickets issued abroad for use in Germany and must be affixed to the backs of the tickets and cancelled.

3 pf., red.	Bluish paper
10 ,, blue.	,,
20 ,, green.	,,
40 ,, yellow-brown.	,,
60 ,, violet.	,,
80 ,, orange.	,,
90 ,, red.	Rose paper
1.20 ,, blue.	,,
1.40 ,, green.	,,
1.60 ,, yellow-brown.	,,
1.80 ,, violet.	,,
2.00 ,, orange.	,,
2.40 ,, red.	White paper
2.70 ,, blue.	,,
3.60 ,, green.	,,
4.00 ,, yellow-brown.	,,
5.40 ,, violet.	,,
8.00 ,, orange.	,,

Guayama. *Porto Rico.* Band 112 x 9½ mm., with stars and stripes in circle in centre and value in words on each side; value "1 c," in rect. at each end and inscription on either side of central circle "Impuesto Municipal Guayama, Porto Rico." Perf. 11½.

1c., red.

New Zealand. *Stamp Duty.* Mr. J. E. Hounsell has shown us a copy of the small rect. 1d., blue on bluish paper.

Philippines. Mr. A. E. Lawence has made an interesting discovery in connection with the U. S. Internal Revenue stamps of 1899. He has found two values similar to type 318 of the Spanish Revenue Catalogue but with the figures in the circles below much smaller and also the words "PHILIPPINE ISLANDS" under the eagle in centre instead of being on a white scroll, are on the lined background of the centre. The lower value also exists imperf.

2c. de peso, rose.	Imperf. and perf. 12
10c. de peso, red-brown	Perf. 12

Porto Rico. *Aduanas.* Our publisher has found the provisional, 35c., on 50c., d. peso, blue chronicled in May last, with double surcharge. *Monte pio Medico Farmaceutico.* Rect., 46 x 29½ mm., lettered "Montepio Medica Famaceutico" above and "A/C ta Honorarios de esta Certificacion." Snake on rod at left and value on oblong label on a black ground across centre. Perf. 11½

1 peso., black on lilac

Salvador. *Conocimientos de Embalage.* Mr. A. E. Lawrence sends the 25c., olive of 1896, with black controls surcharged with a small double-lined circle containing the words "Cinocimientos de Embalage" round the margin in violet. The latter part of the last word is illegible.

Operaciones y Documentos diversos. Another value of the same type as that chronicled in April last.

5c., bright violet

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. OCTOBER, 1906. No. 10.

The Municipal Stamps of Northamptonshire.

IN our Journal, Vol. I, p. 20, Mr. Ralph Douglas published some notes on the Municipal Stamps of Gloucestershire. We print here an official document detailing the manner of use of the corresponding stamps for Northamptonshire which is particularly interesting as explaining the use of the stamps surcharged "*GAOL*" which have been recently discovered.

THE LOCAL STAMP ACT, 1869.

RULES FOR THE COUNTY OF NORTHAMPTON.

1. The "Minute Book" hereinafter mentioned means the Minute Book to be kept by the Clerk to the Justices of each Petty Sessional Division under the order of the Court.

2. The stamps to be used within the jurisdiction of this Court for receiving fees, fines and penalties under the said Act shall be affixed, at the expense of the parties liable to pay such fees, fines and penalties, to the document on, or in which the process, matter, or proceeding in respect whereof such fees, fines and penalties are payable, shall be recorded, written or printed, or which may be otherwise used in reference thereto, subject to the following exceptions and qualification namely:—That in respect of any of the several matters specified in the first column, the stamps shall be affixed to the Documents specified in the second Column opposite to such matter,

1st Column.	2nd Column.
Certiorari, Return and Filing, Hearing (where no order or conviction), Oath.	On the return Minute Book Conviction, or Minute Book (if case dismissed) or on the information as the case may be.

and that in all cases which are heard but in which no conviction or order is made, or in which payment is made after commitment, there shall be affixed, at the expense of the parties liable to provide the same in the Minute Book, opposite to the entry of each case the Stamp or Stamps

proper to be received in such case which have not already been properly affixed to any other document.

3. Such stamps shall be adhesive and those denoting the payment of fines or penalties, shall be coloured Brown, with the lettering in Violet, and those denoting the payment of fees shall be coloured Blue with the lettering in Red and they shall be in the pattern and form of the specimens in the schedule hereunto annexed.

4. Every document requiring the signature of a Justice of the Peace to which any such stamp ought to be affixed, shall be duly stamped before it receives such signature, unless a Certificate shall have been signed thereon by a Justice of the Peace acting in the matter, that he has excused or postponed the affixing of the proper stamp or stamps. In the case of the dismissal of any complaint or information, such certificate shall be written in the said Minute Book.

Such certificate may be as follows:—

Stamp excused or postponed till certified. A.B.	Stamps to the amount of £..... excused or postponed till certified. A.B.

And every Stamp when affixed shall forthwith be cancelled by the signature or initials of a Justice of the Peace acting in the matter being written by him across such stamp.

5. The Stamp for receiving fines or penalties or parts of fines or penalties, payable to the County Treasurer, or to anyone on his behalf, shall be affixed to the Record of Conviction in each case, unless there shall have been a commitment in default of payment.

6. In the case of any person who after committal to prison for non-payment of a sum of money shall be liberated on payment thereof, the sum so paid shall be forthwith remitted by the Gaoler, or other person receiving the same, to the Clerk to the committing Justice or Justices in Stamps and not in money and so many of such stamps as shall represent money payable to the County Treasurer or to any person on his behalf shall be Stamps issued by the Treasurer with the word "GAOL" stamped across the face thereof, and such Clerk shall affix such last-mentioned Stamps to the proper place in the Minute Book and shall pay to the proper parties the monies represented by the other stamps so remitted, without making any charge for so doing.

7. In no case shall the affixing of a Stamp be finally excused until either it has been dismissed or the Defendant having been convicted and committed in default of payment has served out the term of his imprisonment to which he shall have been sentenced and then only on the ground of the inability of the party to pay the same.

Affixed to this Document are:—

Fines or Penalties Stamps 1d., 6d., 1s., 2s. 6d., 5s., 10s., £1, brown and violet, perf. 15½ x 15.

Fees Stamps 1d., 6d., 1s., 2s. 6d., 5s., 10s., £1, blue and red, perf. 15½ x 15.

The stamps are registered at Somerset House on the 25th Jan., 1870.

British Patent Medicine Stamps.

(*Continued from page 52.*)

SCHEDULE TO 52 GEO. III. c. 150.—Continued.

Holdsworth's lozenges
Hollinghead's balsam
Hooper's female pills (1743)
Hooping cough drops
(probably Wright's royal clove drops)
Hope's hectic pills
Howell's powders for epilepsy
Hudson's tablets for the worms
Hungary balsam for the stone and gravel
Hunt's family pills
Hunter's elixir
,, pills
,, restorative
Imperial anodyne opodeldoc
Infallible restorative
Inglis's Scots pills
Irvine's fruit lozenges (1773)
Jackson's asthmatic candy
,, corn salve
,, ointment
,, tincture
Jacobson's cough drops
James' analeptic pills (1774)
,, antibilious pills
,, fever powders (1747)
,, mede for the dropsy
,, tin powder for the worms
Jebb's (Sir Richard) elixir
,, ,, ,, pills
Jenkin's salve
Jesuit's drops (1755)
(see Walker's do.)
Johnson's golden ointment for the eyes
Johnston's essence of horehound
Johntenocco's tooth powder
Jones' rheumatic tincture
Juniper's essence of pennyroyal
,, essence of peppermint (1762)
Kemp's gangrene ointment
Kennedy's corn salve or plaister
Keyser's pills
Knight's pills
Lambert's balsam
Lancaster black drops
Leake's cerate
,, chilblain water
,, pills (1753)
,, purifying drops
Leathe's lotion
Le Cour's imperial oil
Lee's lozenges
Lewis's salve
,, specific pills
Lewis's tincture of Angostura bark
,, liquid shell for the stone and gravel (1743)
Lobb's stomachic tincture (1762)
Lockyer's pills
Lord's corn salve or plaister
Lorraine's consumptive pills
Lowrie's eye water
Lowther's drops (1757)
,, nervous powders (1757)
Lozenges (exempted from duty 3 years passing of Act)
,, aniseed
,, benzoin
,, camomile
,, ginger
,, horehound
,, ipecacuanha
,, patirosa
,, peppermint
,, poppy
,, rose
,, roseated liquorice
,, specific (*not exempt*)
,, spermaceti
,, tolu
Lucas's pure drops of life
Luzatte's British pills
Lygnum's antiscorbutic drops
,, lotion
,, pills
Lyncti's embrocation
Madden's vegatable essence
Magnesia tablets
Manne's Cough mixture
Mapson's sanative salve
Marshall's cerate
,, wart dissolvent
,, heal-all
Mason's Ointment (1792)
Matthew's or Matthews's
alterative medicine
,, chymical tincture
,, remedy for curing fistula and piles without cutting or pain
Matthew's or Matthews's
Samaritan restorative
Mayersbach's balsamic pills
,, mixture
,, restorative powders
Medley's aromatic herb-snuff
Metallic tractors (1798, also Perkins m. t.)
Military drops (1757)

Nullman's itch ointment
Mollineux's ointment
Monsey's rheumatic powders
Nailor's corn ointment
Newton's restorative tooth powder
Norman's syrup
Norris's chalybeate pills
,, drops (1768)
,, tonic essence
Norton's maredants drops (1764)
Odontalgic elixir for toothache
Oliver's remedy for consumption
Oliverian ointment for the piles
Orme's medicine
Ormskirk medicine for the bite of a mad dog
Oxley's essence of Jamaica ginger
,, stomachic tincture
Palmer's laxative pills
Paraguay lotion
Paris ointment
Paschall's teething remedy
Pectoral essence of coltsfoot
Perkin's metallic tractors (1798)
Perrin's balsam of lungwoot
,, antibilious or cough pills
,, pile ointment
,, powder for the hooping cough
Perry's essence
Peter's pills
Peter's tincture
Pidding's balsam of liquorice
Pike's ointment (1760)
Pomade, Divine
,, Royal
Potter's pills
Powell's camphor liniment
,, eye salve
Price's breast salve
Pricker's styptic
Prince's Russia oil
Pullen's antiscorbutic pills
Pyrmont tablets
Radcliffe's purging elixir
,, rheumatic tincture
Randall's essence of ginger
Refined British oil
Relfe's nipple ointment
Richardson's British corn salve or plaister
Riga balsam
Rooberd's cough drops
Robert's worm sugar plums
Robertson's vegetable julep
Roche's embrocation
Roe's English coffee for nervous disorders
Roger's antibilious elixir
,, antiscorbutic pills
Rook's balsam (1751)
Rose tablets
Ruspini's styptic
,, tincture
,, do. for the toothache
,, tooth powder
Ryan's essence of coltsfoot
Rymer's cordial and nervous tincture (1792)
,, detergent pills
,, essence of garlick
,, pectoral medicine
,, tonic pills
Salmon's guttæ vitæ
Savage's oil
Saville's ointment
Schnid's liquid dentrifice
Schnid's veg : acid air
Scot's gout pills
Sevate's aromatic steel lozenges or lozenges of steel
Severne's worm tea
,, ague cakes
Sharpe's hepatic pills
Sharp's drops for cancer
Shaw's sovereign itch ointment
Sheer's specific drops
Shee's pills
,, preventive lotion
Sibley's lunar tincture
,, solar do. (1795)
Simson's infallible æthereal tincture
Singleton's golden ointment
Sloane's (Sir Hans) pills
Smart's line of cascarilla bark
Smellome's eye salve
Smith's antibilious pills
,, antihectic balsam
,, cooling opening pills
,, drops
,, purifying pills
,, restorative medicated
Smyth's drops
,, restorative
Solander's sanative tea
Soley's essence of squills
Solomon's abstergent
,, anti-impetigines
,, balm of Gilead
Spain's restorative oil
Speediman's stomach pills

(To be continued.)

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EDITORIAL.

WE have received from the Philatelic Society of India a reprint of the notes on "The Work of Messrs Thomas De-la-Rue & Co. as Manufacturers of Stamps" by Mr. E. W. Wetherell which appeared in the *Philatelic Journal of India* last year. The labour of compiling these notes must have been enormous and although the author admits there are some errors and omissions, yet the collector will find a large amount of information in a novel form which may on occasion prove exceedingly useful. The work is to be obtained from the Society's new printer, Messrs. Higgenbotham & Co., Madras, only. Price 6/-

De-la-Rue Stamps.

* * * * *

Collectors of the stamps of Chili will find a small work entitled "*Estudios de la Filatelia de Chile. Por R. A. Mercado*" a useful guide. It deals with the postage stamps including "postage due," &c. postal stationery telegraphs and fiscals of this country and appears to be quite up to date. In the case of the postage stamps the numbers of each stamp issued are given. As regards the telegraph stamps we have some new and interesting information. The first issue took place in 1883 and consisted of the 6 values of large sized stamps already catalogued. The second issue, of the same type, but of small sized stamps took place in 1894 and consisted of five values, of which the highest (1 peso, brown) does not seem to have been listed hitherto. In 1898 the three lowest values were issued from a retouched plate, the animal on the shield having no main or tail; the colours of these are also deeper. The third issue appeared in 1900, of the type illustrated by us in May 1902, three values as catalogued but in 1902 the 20c., was issued from a new plate. The bust of Valdivia is larger on this stamp and the colour an intense blue. Telegraph stamps apparently became obsolete in 1904. As fiscal collectors are aware the fiscals of Chili do not present any difficulty. Our author however gives the date of the first issue as 1880, that is two years later than is usually given in European Catalogues, and the second issue as 1889, a year earlier than the one usually assigned to it. Of this second issue there is a 1 peso, orange, which has not yet been chronicled by us.

Stamps of Chili.

* * * * *

We warn collectors of some exceedingly dangerous forged surcharges on the early Orange Free State postage stamps, especially the 4d., on 6d., carmine, with normal and inverted surcharge and the 3d., on 4d., blue (Gibbons types c. d. & e.) with double surcharge.

Orange River Colony.

NOTES ON CURRENT MIDLAND RAILWAY STAMPS.

BY P. EVANS.

THE Midland Railway Company have recently adopted the system of denoting charges paid in advance for the carriage of parcels by means of a series of "Prepaid Parcel Stamps" thereby abolishing the system of "waybilling" which usually obtains.

The Stamps, which first came into use in July last, consist of a series of sixteen values; viz:—1d., 2d., 3d., 4d., 5d., 6d., 7d., 8d., 9d., 10d., 11d., 1/-, 2/-, 3/-, 4/-, and 5/-.

The severely plain and practical design, which is the same for all values, consists of a upright rectangular frame, size 40 x 27 mm., with bold figure of value in white on an ornamental shield of solid colour within a circle surrounded by a single lined square frame with an ornamental triangle in each of the four angles, lettered "*Midland*" over top of shield, and "*Railway*" at bottom "*Prepaid Parcel Stamp*" in two lines in a tablet at top of stamp, and figures of Control No. in black at bottom.

Colour light green on white paper. Perf. 11. Sixty stamps to the sheet, in five rows of six.

Of the ordinary series of orange coloured "Prepaid Newspaper Parcel" stamps there appear to be two plates in current use for each of the 1d., 2d., and 3d., values; viz:—The plates without control letter on left side of bottom scroll, and also plates with the control letter on scroll. The 1d., value now comes both "plain", and with Control letter "E", and the 2d., and 3d., values both "plain" and with Control letter "C."

The printings vary from pale orange to deep orange-vermilion, and there are also variations in the sizes of the figures of the Control Nos. at side.

The writer hopes shortly to have an opportunity of ascertaining exactly what plates are in present use for the printing of these stamps and the information, when obtained, may be included in some future "notes" for the benefit of those readers who may be interested in this philatelic side-study.

LIST OF BRITISH "APPROPRIATED"

IMPRESSED DUTY STAMPS.

FROM 1833, WITH DATES OF REGISTRATION.

BY L. W. FULCHER.

(*Continued from page 71.*)

CHEQUES, ETC.

		REGISTERED.
1d.	3D	27. 7. 74
,,	3E	,,
,,	3F	28. 9. 75
,,	3G	,,
,,	3H	,,
,,	3I	,,
,,	3J	,,
,,	3K	,,
,,	3L	,,
,,	3M	,,
,,	3N	,,
,,	3O	,,
,,	3P	7. 9. 77
,,	3Q	,,
,,	3R	,,
,,	3S	,,
,,	3T	,,
,,	3U	,,
,,	3V	4. 3. 79
,,	3W	,,
,,	3X	,,
,,	3Y	,,
,,	3Z	,,
,,	4A	,,
,,	4B	18. 12. 80
,,	4C	,,
,,	4D	,,
,,	4E	,,
,,	4F	,,
,,	4G	,,
,,	4H	14. 2. 81
,,	4I	,,
,,	4J	,,
,,	4K	,,
,,	4L	,,
,,	4M	,,
,,	4N	,,
,,	4O	,,
,,	4P	,,
,,	4Q	,,
,,	4R	,,
,,	4S	,,
,,	4T	,,
,,	4U	,,
,,	4V	,,
,,	4W	,,
,,	4X	,,
,,	4Y	,,
,,	4Z	16. 11. 81
,,	5A	,,
,,	5B	,,
,,	5C	,,
,,	5D	,,
,,	5E	,,
,,	5F	4. 1. 82
,,	5G	,,
,,	5H	,,
,,	5I	,,
,,	5J	9. 2. 82
,,	5K	4. 1. 82
,,	5L	,,
,,	5M	9. 2. 82
1d.	5N	20. 1. 83
,,	5O	,,
,,	5P	,,
,,	5Q	,,
,,	5R	,,
,,	5S	,,
,,	5T	,,
,,	5U	,,
,,	5V	,,
,,	5W	,,
,,	5X	,,
,,	5Y	,,
,,	5Z	27. 5. 84
,,	6A	,,
,,	6B	,,
,,	6C	,,
,,	6D	,,
,,	6E	,,
,,	6F	,,
,,	6G	,,
,,	6H	,,
,,	6I	,,
,,	6J	,,
,,	6K	,,
,,	6L	7. 11. 85
,,	6M	,,
,,	6N	,,
,,	6O	,,
,,	6P	,,
,,	6Q	,,
,,	6R	,,
,,	6S	,,
,,	6T	,,
,,	6U	,,
,,	6V	,,
,,	6W	,,
,,	6X	25. 4. 87
,,	6Y	,,
,,	6Z	,,
,,	7A	,,
,,	7B	,,
,,	7C	,,
,,	7D	,,
,,	7E	,,
,,	7F	,,
,,	7G	,,
,,	7H	,,
,,	7I	,,
,,	7J	,,
,,	7K	,,
,,	7L	,,
,,	7M	,,
,,	7N	,,
,,	7O	,,
,,	7P	,,
,,	7Q	,,
,,	7R	,,
,,	7S	,,
,,	7T	,,
,,	7U	,,
,,	7V	2. 3. 88
,,	7W	,,
,,	7X	,,
,,	7Y	,,
,,	7Z	,,
,,	8A	,,
,,	8B	,,
,,	8C	,,
,,	8D	,,
,,	8E	,,

1d.	8F	2. 3. 88
"	8G	"
"	8H	6 11. 89
"	8I	"
"	8J	"
"	8K	"
"	8L	"
"	8M	"
"	8N	"
"	8O	"
"	8P	"
"	8Q	"
"	8R	"
"	8S	"
"	8T	3 1. 90
"	8U	"
"	8V	"
"	8W	"
"	8X	"
"	8Y	"
"	8Z	"
"	9A	"
"	9B	"
"	9C	"
"	9D	"
"	9E	"
"	9F	17. 2. 91
"	9G	"
"	9H	"
"	9I	"
"	9J	"
"	9K	"
"	9L	"
"	9M	"
"	9N	"
"	9O	"
"	9P	"
"	9Q	"
"	9R	"
"	9S	"
"	9T	"
"	9U	"
"	9V	"
"	9W	"
"	9X	"
"	9Y	"
"	9Z	"
"	10A	"
"	10B	"
"	10C	"
"	47	19. 5. 92
"	49	"
"	50	"
"	51	"
"	52	"
"	53	"
"	54	"
"	55	7. 9. 92
"	56	"
"	57	"
"	58	"
"	59	"
"	60	"
"	61	"
"	62	"
"	63	7. 9. 92
"	64	"
"	65	"
"	66	"
"	67	"
"	68	"

1d.	69	7. 9. 92
"	70	"
"	71	"
"	91	3. 3. 94
"	92	"
"	93	"
"	94	"
"	95	"
"	96	"
"	97	"
"	98	"
"	99	"
"	100	"
"	101	"
"	102	"
"	103	"
"	104	"
"	105	"
"	106	"
"	107	"
"	108	"
"	109	"
"	110	"
"	111	"
"	112	"
"	113	"
"	114	"
"	Two roses	13. 2. 95
"	Rose & A	11. 7. 95
"	" B	"
"	" C	"
"	" D	"
"	" E	"
"	" F	"
"	" G	"
"	" H	"
"	" I	"
"	" J	"
"	" K	7. 8. 95
"	" L	"
"	" M	"
"	" N	"
"	" O	"
"	" P	"
"	" Q	"
"	" R	"
"	" S	"
"	" T	"
"	" U	"
"	" V	"
"	" W	"
"	" X	"
"	" Y	29. 4. 96
"	" Z	11. 2. 97
"	" AA	"
"	" AB	"
"	" AC	6. 4. 97
"	" AD	"
"	" AE	"
"	" AF	"
"	" AG	"
"	" AH	"
"	" AI	"
"	" AJ	"
"	" AK	"
"	" AL	"
"	" AM	"
"	" AN	"
"	" AO	"
"	" AP	"
"	" AQ	"

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

China. Mr. A. B. Kay has sent us some of the current Japanese fiscals surcharged with two small characters which are said to read "Chinkoku"="China." These characters are not the same as those on the Japanese postage stamps for use in China-

1 sen, blue Sur. red
5 ,, violet ,, black
10 ,, carmine ,, ,,
50 ,, green, red, black and white. Sur. black
1 yen, blue, yellow, black and white. ,, ,,
5 ,, red, blue, black and white ,, ,,

Corea. Mr. A. B. Kay sends us some of the surcharged Japanese fiscals which we chronicled in July 1904, but of which we have not hitherto seen copies.

2 sen, green. Sur. red
5, 10 sen, 1 and 5 yen. Sur. black

Germany. *Frachtstempel.* A series has appeared on the new paper watermarked lozenges, according to *Le Bulletin Fiscaliste.* The stamps are of the type chronicled by us in March 1904.

5 pf. chocolate
10 ,, carmine
20 ,, ultramarine
25 ,, orange
40 ,, slate-grey
50 ,, lilac
75 ,, green
1 mark, green and carmine
2 mark, blue & yellow
5 ,, red & orange
10 ,, violet & green

Japan. Mr. A. B. Kay sends us copies of the two high values of the current issue, which as yet have not been seen in this country. They are of the type illustrated, with portrait of Tachenouchi-no-Sukene.

50 yen, dark blue
100 yen, lilac

Mexico. *Le Bulletin Fiscaliste* gives the particulars of the following series :—

Contribucion federal, 1906-07.

1c., green
5c., blue
25c., carmine
1p., brown
5p., bright rose
10p., slate
50p., light green
100p., red and black

1906-07.

1c., green
2c., orange
5c., blue
10c., sepia
25c., carmine
50c., violet
1p., brown
5p., bright rose
10p., light
50p, light green
100p., red and black

Renta Interior, 1905-06

1c., green
2c., orange
5c., blue
10c., sepia
25c., carmine
50c., violet
1p., brown
5p., bright rose
10p., slate
50p., light green
100p., red and black

Transvaal. Mr. Klagsbrun has shown us another value of the Revenue Stamps with the centre inverted. He informs us that a sheet of the 2s. 6d., value was issued at Johannesburg on Sept., 14th, 1906. and that he believes 120 copies must have got into circulation though it is said that only sixty-three can be accounted for.

2s. 6d., orange-brown and black *Error*; Centre inverted

Western Australia. *Probate Duty. Le Bulletin Fiscaliste* reports the following series of Duty Stamps of 1899 surcharged "Probate Duty" Wmk., Crown W. A. p. 14.

1d., lilac
3d. on 6d., lilac
6d., lilac
1s., ,,
3s., ,,
5s., ,,
10s., ,,
15s., ,,
£1., ,, (blue sur.)
£1 10s.
£5., ,,
£10., ,,

Also further provisionals for the Supreme Court.

1s., lilac (blue sur.)
1s., on £1, lilac (black sur.)
2s. on £1. ,, (,, ,,

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYNE, 12, Market Hill, Sudbury, Suffolk. October, 1906.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. NOVEMBER, 1906. No. 11.

British Patent Medicine Stamps.

(*Continued from page 76.*)

SCHEDULE TO 52 GEO. III. c. 150.—Continued.

Specific convulsion drops
,, for the yellow fever
,, remedy (by Wessels) 1759
,, tincture
Spence's dentrifice
Spelsbury's antiscorbutic drops (1792)
,, compound essence
Spinluff's aromatic bilious cordial
Squire's elixir
Squirrel's drops
,, tonic pills
,, powders
Steer's camomile drops
,, camphorated eye-water
,, convulsion oil
,, nitre drops
,, opodeldoc
,, paregoric lozenges
,, purging elixir
,, solution of myrrh
Sterne's balsamic æther
,, stomachic tablets
,, tincture of gout drops
Storey's worm cakes (1759)
Stoughton's bitters
,, elixir (1712)
Stringer's essence of myrrh
,, myrrh dentrifice
Stringer's paregoric lozenges
Swedish preservative or elixir of longevity
Swinfen's anti-acid
,, electuary
,, ointment
,, worm sugar-cakes
Swiss balsam
Syrian corn plaster
Tasteless ague drops
,, fever drops
Taylor's antispasmodic pills
,, remedy for deafness
,, restorative balsam for the eyes
Thomas's tolu essence
Thompson's ague mixture
,, patent medicinal water
Tickell's æther
Tincture for the teeth and gums
Tooley's cordial
Toothache fluid
Tooth Powder, Asiatic
,, ,, Paraguay
,, ,, Royal
Trotter's Asiatic Tooth Powder
Trowbridge's Golden Pills
Tuberosa vitæ or chilblain water
Turlington's balsam

Vandour's nervous pills
Van Sweeten's gout cordial
Vegetable embrocation
Vital balm
Waite's worm nuts
Walford's pancreatic powder
Walker's Jesuit drops
,, specific remedy
,, stomatic wine
Walker's tooth powder
Waller's ointment
Walsh's antipertussis
,, colt's foot lozenges
,, ginger seeds
,, pills
Ward's dropsy pills
,, essence for the headache
,, liquid sweat
,, paste
,, powders
,, red pills
,, sack drops
,, sweating powder
,, white drops
Ware's asthmatic drops
Warren's analeptic powders
,, British tooth powder
Waters, videlicet—All artificial mineral waters and all waters impregnated with soda or mineral alkali, or with carbonic acid gas and all compositions in a liquid or a solid state to be used for the purpose of compounding or making any of the said waters.
Webster's diet drink
Welch's female pills
Wheatley's ointment
,, fluid
Whitehead's cerate
,, essence of mustard
,, ,, horehound
,, ,, pills
Whitell's black drops
William's aperient pills
,, essence of benzoin or pulmonic drops
,, spa elixir or restorative drops
Willis's asthmatic pills
Wilson's balsam
,, opening pills
,, powders
Winch's cough drops
Wither's essence of camomile
Wray's ague pills
York medicinal preventive lotion
Zimmerman's stimulating fluid

Three years later (55 Geo. III, c. 184) a section was passed exempting from stamp duty, ginger and peppermint lozenges and any other articles of confectionery unless sold as medicine. In 1829 the duty had realised £37,000, of which £12,000 was derived from soda water, and the Chancellor of the Exchequer soothed a strong effort of the chemists to repeal the medicine stamp act made in 1830 by Mr. Hobhouse in the House of Commons by undertaking to repeal that part of the duty, but the pledge was not redeemed until 1833. *In 1864* by 27 and 28, Vic. c. 56, s. 6, the duties on licenses for the sale of medicines were transferred from *Stamps* (Stamp Office) to *Excise* (Inland Revenue). *In 1885* Mr. Childers made some slight but not unimportant changes in the administration of this duty when, to remove the misapprehension that the Government stamp guaranteed the medicine which it covered as genuine, the words "*This stamp implies no Government guarantee*" were legibly printed on the stamp, whether appropriated or not.

Appropriated stamps dated from *1802* are a somewhat ancient institution. It will be remembered that before that year medicine vendors were required to bring *their own labels with their names printed upon them to the Stamp Office to be stamped with the amount of duty.* In *1802* the Commissioner of stamps *first began to provide the labels denoting the duty*, and they appear to have allowed the principal members of the trade to have their names and the names of their medicines printed upon their labels so that *in get up* and *general appearance* their wares should be affected as little as possible by the change of system. The oldest impression in the proof book preserved in the Stamping Department at Somerset House is of an appropriated stamp for "Dr. James's Fever Powder. F. Newbery & Sons": the next "Dr. Scott's Pills" and so on. Now any person can obtain the privilege of having stamps printed for his exclusive use from an appropriated plate by payment of a sum of £8 if he requires stamps for one rate of duty only, £12 if he requires them for two rates, and so on.

RATES OF DUTY.
44 Geo. III, c. 98.

Shall not exceed the price or value of one shilling					...	1½d.
,,	exceed 1/- and not exceed 2/6			...	...	3d.
,,	,, 2/6	,,	4/-	...	...	6d.
,,	,, 4/-	,,	10/-	...	...	1/-
,,	,, 10/-	,,	20/-	...	...	2/-
,,	,, 20/-	,,	30/-	...	...	3/-
,,	,, 30/-	,,	50/-	...	...	10/-
,,	,, 50/-	,,	—	...	...	£1

CATALOGUE OF MEDICINE STAMPS.

The earliest series of medicine label stamps may be conveniently termed

A. THE SCROLL SERIES.

and divided into three main types, of each of which further sub-divisions may be formed. These types are

A. **Type 1.** The "Cross" type.

A. **Type 2.** The Black on white oblong type.

A. **Type 3.** The Red on white oblong type.

A. **Type 1.** THE "CROSS" TYPE.

This may be divided into

A. **Type 1a.** UNAPPROPRIATED.

A. **Type 1b.** APPROPRIATED.

A. **Type 1a. Unappropriated.** Design: Two imperforate oblongs cut in the form of a cross. The duty stamp is at the bisection of the four arms and is composed of a double lined circle, containing the value in words, and sometimes the Plate letter, and within a large Crown of state. The perpendicular arms bear the determining value, as for example on the 3d. stamp: "*Above 1s. not exceeding 2s. 6d.*" and the die number within acanthus shaped scrolls. The horizontal arms show the office of issue, viz.: "Stamp Office" in small oblongs at each end and "DUTY" of varying type in the left arm, a blank space existing in the right, headed "NAME" in type, all within scrolls. Size: horizontal arms 134 mm.: perpendicular arms 137 mm. The stamps are printed in red on thin white perpendicularly or horizontally laid paper and were evidently engraved on copper plates as in the case of the Newspaper Duty Stamps and moreover the plates were apparently several times recut, distinctive marks being added to the die numbers as in the case of the Newspaper Duty stamps (*see* M.P.J., III, p. 92, and IV., p. 4).

The values seen of this of this type are as follows:—

3d., red. Plate A. Die 16 (first recut).
6d., ,, Plate A. Die 10

A. **Type 1b. Appropriated.** Design, &c. as in type 1A but the name and address of the proprietor is printed in the colour of the stamp in two or more lines, the heading "NAME" being omitted. Size: horizontal arms, 134 mm.: perpendicular arms, 137 mm.

3d. J. Hemer, Bayley & Blew, Cockspur Street. No plate letter. Die 1.
3d. R. Stringes, No. 19, Strand. No plate letter. Die?
3d. T. Paytherus & Co., No. 136, New Bond Street. No plate letter. Die?
6d. Jo. Stringer, No. 4, Strand. No plate letter. Die?

In the copies seen of the three last mentioned stamps, the perpendicular arm containing the Die number was cut off.

NOTE. Differences in the drawing of the scroll work exist in both types and there are dotted pane lines at the end of the arms.

A. **Type 2.** THE BLACK ON WHITE OBLONG SERIES.

This group may be divided into four sub-divisions.

A. **Type 2a.** SMALL OBLONG UNAPPROPRIATED. Size 94-99 mm.

A. **Type 2b.** SMALL OBLONG APPROPRIATED ,,

A. **Type 2c.** LARGE OBLONG UNAPPROPRIATED ? Size 125 to 141 mm.

A. **Type 2d.** LARGE OBLONG APPROPRIATED.

A. **Type 2a. Small oblong unappropriated.** Design : Oblong 94-99 mm. x 15 mm. containing Duty stamp in centre comprised of a double lined circle containing the value in words and the die number with a large Crown of State within. Spaces on each side of the Duty stamp, bear on the left arm the determining value in two lines of type : in the right, a blank headed "NAME." Both spaces are enclosed in acanthus pattern scroll work with "Stamp Office" in small oblongs at the ends respectively. A dotted line divides each stamp. The stamps are printed in black on thin perpendicularly or horizontally laid paper.

Value seen :

1½d., black. Die 369 (first recut)

A. **Type 2b. Small oblong appropriated.** Design, &c., as last, but name and address of proprietor on right side, the heading "NAME" being omitted.

Value seen :—

1½d., black. Benjamin Dawson, Bath. Dies 2, 3, 13 (all 3rd recut.)

A. **Type 2c. Large oblong unappropriated.** No specimens yet seen.

A. **Type 2d. Large oblong appropriated.** Same general design, &c. as for the small oblong series, and also another type in which the determining value and the proprietor's name and address read across the stamp. The size is very variable from 125 mm. to 141 mm. x 20 mm. (about). Die letter under crown in centre when present.

Value seen :—

(1) With determining value on left and name of proprietor on right side.

1½d., black. F. Newbery, 45, St Pauls. No plate letter. Die 12 (2nd recut)
3d., ,, ,, ,, Plate A. Die 14 (3rd recut)
6d., ,, ,, ,, No plate letter. Die 5 (1st recut)

(2) With determining value and name of proprietor across stamp.

1½d., black. Ching and R. Butler, No. 4, Cheapside. No plate letter Dies 11, 12, 13.

1½d., ,, J. P. Heath, Nottingham. No plate letter. Dies 16, 17, 20.

1½d., ,, Henry and Co., Manch^{r}., and Birm^{m}. No plate letter. Dies 20, 21, 27, and Die 28 (3rd recut)

3d., ,, Ching and R. Butler, No. 4, Cheapside. No plate letter. Dies 11, 15, 30, 14 (3rd recut).

3d., ,, J. P. Heath, Nottingham. No plate letter. Dies 10, 11, 12.

3d., ,, R. Johnston, No. 15, Greek St., Soho Square. No plate letter. Dies 2, 7, 26. 27, 30.

3d., ,, John Lignum, Bridge St., Manchester. No plate letter. Dies 14, 15, 25, 26, 27.

3d., ,, F. Newbery, No. 45, St Pauls. Plate A. Die 24.

6d., ,, F. Newbery, No. 45, St. Pauls. No plate letter. Die 2 (1st recut)

6d., ,, John Lignum, Bridge St., Manchester. No plate letter. Dies 8, 28, 29, 30.

(*To be continued.*)

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EDITORIAL.

THERE is a point in connection with the dies for the impressed duty stamps of Great Britain which, we believe, has never yet been explained in the philatelic press though it may cause some mystification to collectors of these stamps. We propose, therefore to offer a few words of explanation. On referring to the list of 1d. Cheque dies given last month it will be noted that the die which follows "10 C" is "47". There is no Cheque die "48" but the series continues from "49" to "71" and from "91" to "114" when a new style of designation begins. Similarly in the case of the "Bill or Note" series given in September it will be noticed that there is a 6/-, stamp, Die "120", a 7/- stamp Die "121" and several other examples of numerical dies will be found in the lists we are publishing. The explanation of this is that in March 1888 the authorities started a new system of designating all dies by number in the order in which they were requisitioned without regard to the purpose for which the dies were intended. This series started with fourteen "overembossing dies" for several different places, as Liverpool, Glasgow, London, Bristol, &c. used for overembossing the blue General Duty adhesive stamps. Die "48" which comes between the 1d Cheque dies "47" and "49" was an "overembossing die" for Liverpool and dies "72" to "90" were various "overembossing dies" and General Duty dies. This explanation will, we hope, temporarily make clear the reason for the apparent anomaly in the designation of the dies. When we have concluded the list of appropriated embossed dies now being published we will endeavour to continue with a list of these numbered dies in their regular numerical order, as it will be found very convenient for reference.

Impressed Duty Dies.

This numerical system as indicated on the die was given up in July, '94 when the three series with Rose, Thistle, and Shamrock, to indicate English, Scottish, or Irish dies was started, although these dies are known to the authorities also by their numbers, which however is no longer indicated on the die itself.

* * * * *

At the last meeting of the Fiscal Philatelic Society the members had the privilege of inspecting the extraordinarily fine collection of British Medicine stamps belonging to M. A. Bailliére. The collection in question far surpasses any that we have seen and it would be a very difficult matter to duplicate it. The stamps are not popular and being mostly destroyed in use are difficult to find, yet they form an interesting class and one which offers considerable scope for study. We are glad to have had the opportunity of making many additions to the list of these stamps now in course of publication and we hope that the preliminary classification which has been adopted will lead to a better understanding of them and will result in a few more collectors interesting themselves in this group.

Medicine Labels.

* * * * *

Owing to the peculation of the postal officials the Ameer of Afghanistan has decided to abolish the issue of postage stamps within his dominions. In future all letters posted in Afghanistan are to be impressed with a metal seal instead of bearing ordinary gummed on variety. Existing stocks of stamps are to be used up at certain of the principal post Offices, after which no more will be forthcoming so that there is likely to be a considerable rise in the value of the present Afghan issues.

Afghanistan.

* * * * *

There appears to be considerable doubt as to whether the 3$ Tax on Seals for Alabama exists. Mr. Deats writes "The only Alabama Stamps I believe in, are the one dollar perforated and rouletted and the two dollar blue . . . I cannot conceive of any use for a three dollar stamp under the law requiring their use so that if an essay exists it must have been made by a philatelist.

Alabama and New York.

We are informed that the Stock Transfer Tax series of New York state are now obsolete.

* * * * *

Mr. J. G. Cairns writes with reference to some Railway stamps chronicled in our August number "The "B.C.T." is a *Birmingham Corporation Tramways Stamp*, and the "L.N.W.R." stamp is an advertising stamp to advertise their service of trains between Birmingham and London in two hours. It is used to stick on backs of envelopes, &c., as an advertisement.

Railway Stamps.

LIST OF BRITISH "APPROPRIATED"

IMPRESSED DUTY STAMPS.

FROM 1833, WITH DATES OF REGISTRATION.

BY L. W. FULCHER.

(*Continued from page 79.*)

The following were accidentally omitted from the list in the September number :—

BILL OF NOTE

VALUE	DIE	REGISTERED.
7s. 6d.	A	11. 10. 33
"	B	29. 12. 42
"	B	5. 9. 54

CHEQUES, ETC.—*continued.*

VALUE.	DIE.	REGISTERED.
1d.,	Rose & AR	6. 4. 97
"	" AS	"
"	" AT	"
"	" AU	"
"	" AV	"
"	" AW	"
"	" AX	19. 11. 97
"	" AY	"
"	" AZ	"
"	" BA	"
"	" BB	"
"	" BC	"
"	" BD	"
"	" BE	"
"	" BF	"
"	" BG	"
"	" BH	"
"	" BI	"
"	" BJ	29. 1. 98
"	" BK	"
"	" BL	"
"	" BM	"
"	" BN	"
"	" BO	"
"	" BP	7. 4. 98
"	" BQ	"
"	" BR	"
"	" BS	"
"	" BT	"
"	" BU	"
"	" BV	"
"	" BW	"
"	" BX	12. 3. 99
"	" BY	"
"	" BZ	"
"	" CA	"
"	" CB	"
"	" CC	"
"	" CD	"
"	" CE	"
"	" CF	"
"	" CG	"
"	" CH	"
"	" CI	"
"	" CJ	"
"	" CK	"
"	" CL	"
"	" CM	"
"	" CN	"
"	" CO	"
1d.,	Rose & CP	21. 6. 99
"	" CQ	"
"	" CR	"
"	" CS	"
"	" CT	"
"	" CU	"
"	" CV	25. 5. 00
"	" CW	"
"	" CX	"
"	" CY	"
"	" CZ	"
"	" DA	"
"	" DB	"
"	" DC	"
"	" DD	"
"	" DE	"
"	" DF	"
"	" DG	"
"	" DH	"
"	" DI	"
"	" DJ	"
"	" DK	"
"	" DL	"
"	" DM	"
"	" DN	"
"	" DO	"
"	" DP	"
"	" DQ	"
"	" DR	"
"	" DS	"
"	" DT	24. 10. 00
"	" DU	4. 7. 01
"	" DV	"
"	" DW	"
"	" DX	"
"	" DY	"
"	" DZ	"
"	" EA	"
"	" EB	"
"	" EC	"
"	" ED	"
"	" EE	"
"	" EF	"
"	" EG	"
"	" EH	"
"	" EI	"
"	" EJ	"
"	" EK	"
"	" EL	"
"	" EM	"
"	" EN	"
"	" EO	"
"	" EP	"
"	" EQ	2. 12. 01
"	" ER	4. 7. 01
"	" ES	27. 4. 03
"	" ET	"
"	" EU	"
"	" EV	"
"	" EW	"
"	" EX	"
"	" EY	"
"	" EZ	"
"	" FA	"
"	" FB	"
"	" FC	"
"	" FD	"
"	" FE	12. 8. 03
"	" FF	"
"	" FG	"
"	" FH	"

1d.,	Rose & FI	12. 8. 03	
,,	,, FJ	,,	
,,	,, FK	,,	
,,	,, FL	,,	
,,	,, FM	,,	
,,	,, FN	,,	
,,	,, FO	,,	
,,	,, FP	,,	
,,	Two thistles (for Scotland)	18. 7. 95	
,,	Thistle & A ,,	,,	
,,	,, B ,,	,,	
,,	,, C ,,	,,	
,,	,, D ,,	,,	
,,	,, E ,,	,,	
,,	,, F ,,	9. 10. 96	
,,	,, G ,,	24. 10 00	
,,	Thistle & H ,,	,,	
,,	,, I ,,	,,	
,,	,, J ,,	,,	
,,	,, K ,,	,,	
,,	,, L ,,	,,	

COMMISSIONERS OF INLAND REVENUE.

ADJUDGED DULY STAMPED.

—	No die letter	16. 8. 50
—	B (sent to Edinburgh)	9. 4 68
—	B	9. 12. 87
—	Two thistles (for Scotland)	14. 9. 94

COMMON LAW COURTS.

5s.,	A	27. 12. 65
£1,	A	,,
£5,	A	25. 11. 65

COMPANIES REGISTRATION.

6d.,	Two roses	28. 2. 01
1s.,	A	22. 12. 66
1s.,	B (for Scotland)	,,
5s.,	A	,,
5s.,	B (for Scotland)	,,
5s.,	two thistles ,,	25. 4. 02
10s.,	A	22. 12. 66
10s.,	B (for Scotland)	,,
£1,	A	,,
£1,	B (for Scotland)	,,
£2,	A	,,
£2,	B (for Scotland)	,,
£3,	A	,,
£3,	B (for Scotland)	,,
£5,	A	,,
£5,	B (for Scotland)	,,
£10,	A	,,
£10,	B (for Scotland)	,,
£20,	A	,,
£20,	B (for Scotland)	,,

COPYRIGHT OF DESIGNS.

£5,	—	30. 8. 43

CUSTOMS.

1s. 6d.,	A	34. 4. 60

NOTE.—The word "CUSTOMS" was ground off and the die registered for general duties, 27. 9. 60.

Queen's head dies for Tobacco bands.

—	A	27. 3. 63
—	B	12. 5. 63
—	C	3. 12. 78
—	D	3. 12. 78

DOG LICENSE.

VALUE	DIE	REGISTERED
(Not indicated),	1868. A	7. 9. 67
,,	,, B	,,
,,	1869 A	17. 6. 68
,,	,, B	,,
,,	1870 A	8. 6. 69
,,	,, B	,,
,,	1871 A	18. 10. 70
,,	,, B	,,

DRAFT ON DEMAND.

1d.,	A	22. 8. 53
,,	B	,,
,,	C	,,
,,	D	,,
,,	E	,,
,,	F	,,
,,	G	22. 10. 53
,,	H	,,
,,	I	16. 11. 53
,,	J	,,
,,	K	12. 5. 54
,,	L	,,
,,	M	20. 5. 58
,,	N	,,
,,	O	,,
,,	P	,,
,,	Q	21. 5. 88
,,	R	,,

DUPLICATE or COUNTERPART-ORIGINAL DUTY STAMPED.

—	A	4. 1. 51
—	S (for Scotland)	19. 3 68

DUPLICATE or COUNTERPART-ORIGINAL STAMPED WITH.

—	No letter	6. 1. 69
—	B	20. 4 71

ESTATE DUTY.

(Not indicated	A	26. 9. 89
,,	S (for Scotland)	16. 1. 90
½%	Two roses (for England)	25. 6. 00
1%	,,	3. 8. 94
1½%	,,	24. 10. 00
2%	,,	3. 8. 94
2½%	,,	24. 10. 00
3%	,,	3. 8. 94
3½%	,,	25. 6. 00
4%	,,	3. 8. 94
4½%	,,	3. 8. 94
5%	,,	9. 8. 94
5½%	,,	3. 8. 94
6%	,,	3. 8. 94
6½%	,,	9. 8. 94
7%	,,	,,
7½%	,,	,,
8%	,,	,,

THE FISCAL PHILATELIC SOCIETY.

THE Annual General Meeting of the Society was held on October 4th, 1906. Present :—Mr. Fulcher (Chair), Messrs. Evans, Gilbert, Hinton, Marsh, Patman, South, Thomson, Schwabacher, and Kay.

M. V. M. Essayan, of Constantinople, was duly elected a member.

The Officers and Committee remain the same as for last season. An account of the past year's transactions, programme for ensuing season, etc., will be found in the Annual Report, to be issued shortly.

Mr. A. Hamilton sent for inspection an entire Great Britain Paper Tax Label, and Mr. G. W. Pepper submitted an unique copy of India, Foreign Bill 1861, 2R. purple, imperf.

The Annual Subscription (5/-) is now due, and should be sent without delay to :—

Hon. Secretary and Treasurer :

A. B. KAY,

2, Haarlem Mansions,

West Kensington,

London, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Buenos Ayres (Province). *Le Bulletin Fiscaliste* chronicles the following series for 1906.

0.05c., blue and brown	30p., blue & red
0.10c., vermilion & g'n	40p., brown & blue
0.20c., green and red	50p., grey & brown
0.30c., orange & green	100p., brown & blue
0.40c., violet & red	200p., ochre & blue
0.50c., brown & blue	300p., brown & green
1p., green & red	400p., blue-g'n & red
2p., blue & brown	500p., d'k blue & b'rn
3p., brown & blue	1000p., bistre & blue
4p., orange & rose	2000p., rose & violet
5p., violet & brown	3000p., violet & green
10p., g'n & vermilion	4000p., grey & ver'n
20p., red & blue	5000p., yellow & blue

Also for the *Municipality* the following series.

1c., grey	20p., green
2c., black on blue	25p., ochre
3c., g'n on grey-g'n	30p., deep blue
4c., red on yellow	35p., g'y-b'k on l'c
5c., grey	40p., flesh
10c., chocolate	45p., brown on g'n
20c., ultramarine	50p., sky blue
25c., vermilion	55p., b'n on orange
40c., olive	60p., slate
50c., slate	65p., rose-lilac
70c., yellow-bistre	70p., grey on rose
80c., black on orange	75p., blue
1p., grey	80p., ora'e on rose
1.50p., pale brown	85p., g'n on orange
2p., green	90p., violet
2.50p., red on orange	95p., red-violet
3p., brown on orange	100p., green
3.50p., red on blue	150p., g'y on yellow
4p., carmine	180p., red on rose
4.50p., rose	200p., red on lilac
5p., slate	300p., red on green
5.50p., blue on lilac	400p., brown
6p., pale lilac	500p., orange
7p., red on green	1000p., ultramarine
8p., prune	2000p., rose
10p., d'p blue-g'n	5000p., g'n on yellow
15p., light yellow	10000p., violet on l'c

All the values, except the 5.50, 55, 60, 65, 70, 75, 85, 90, 95 and 180 pesos exist also with an oblique surcharge in red "*Recursos de anos anteriores*." The following values exist *only* with this surcharge.

0.30c., blue on green
0.60c., grey green
2.25p., ultramarine on rose
2.40p., green on green
3.60p., yellow on greenish
4.80p., blue on blue
9p., blue on greenish

Derecho de Piso, 1905.

0.14c., black on red (20k. carne vaca)
0.40c., green on cream (1 animal)
0.50c., violet on blue (cert. de venta, 1 animal)
0.50c., grey on orange (100k. carne)
1p., blue on cream (registro de marca)
1p., grey on orange (cent. de venta)
1.50p., grey on green (cent. de venta)
2p., carmine on green (por cada ternero)
3.50p., blue on yellow (500k. carne vaca)
4p., carmine on yellow (10 animales)
7p., blue on rose (1000k. carne vaca)
14p., brown on yellow (2000k. carne vaca)
20p., red on green (50 animales)
35p., blue on azure (5000k. carne vaca)

Tucuman. (*Argent. Repub.*) *Le Bulletin Fiscaliste* gives the following series.

Ley de Sellos, 1905.

0.05c., sky-blue	5p., orange
0.10c., brown	10p., orange
0.15c., rose	15p., deep grey
0.50c., grey	20p., green
1p., green	25p., violet
2p., chestnut	50p., red
3p., red	100p., deep blue
4p., deep brown	

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VII. DECEMBER, 1906. No. 12.

British Patent Medicine Stamps.

(*Continued from page 84.*)

A. **Type 2d. Large oblong appropriated.**—Continued.

1/-, black. Rev. William Barclay, Stafford St., Old Bond St. No plate letter Dies 15, 26, 27.
1/-, ,, Ching and R. Butler, No. 4, Cheapside. No plate letter. Dies 11, 12, 15.
1/-, ,, Spilsbury and Co., No. 15, Soho Square. No plate letter. Dies 9, 10.
3/-, ,, F. Newbery, No. 45, St. Pauls. No plate letter. Die 28.

All stamps of this series on thick paper are proofs.

A. **Type 3.** The Red on White Oblong Series.

This group is of the same general design as the last and may be divided into the same four sub-divisions:—

A. **Type 3a.** Small Oblong Unappropriated. Size, 95-98 mm.
A. **Type 3b.** Small Oblong Appropriated. ,,
A. **Type 3c.** Large Oblong Unappropriated. Size, 125-146 mm.
A. **Type 3d.** Large Oblong Appropriated. ,,

A. **Type 3a. Small oblong unappropriated.**

Value seen:—

1½d., red. No plate letter. Dies 230, 39 (first recut), 41 (1st re-cut), 75 (2nd re-cut), 99 (2nd re-cut), 104 (2nd re-cut), 135 (3rd re-cut), 201 (3rd re-cut), 251 (3rd re-cut), 252 (3rd re-cut).

A. **Type 3b. Small oblong appropriated.**

Value seen:—

1½d., red. Benjamin Dawson, Bath. No plate letter. Die 45 (2nd re-cut). Wove paper.

A. **Type 3c. Large oblong unappropriated.** Same general design as in the series printed in black, the determining value on left, and a blank space with "NAME" on right, or else determining value reads right across stamp.

Values seen :—

1½d., red. No plate letter. Dies 167, 169, 193, 95 (1st re-cut), 210 (1st re-cut), 299 (1st re-cut), 3 (3rd re-cut), 85 (3rd re-cut), 118 (3rd re-cut).

3d., ,, No plate letter. Dies 30, 46, 51, 59, 60, 88, 89, 90, 107, 111, 118, 119, 120, 51 (1st re-cut), 74 (1st re-cut), 115 (1st re-cut), 3 (2nd re-cut), 30 (2nd re-cut), 75 (2nd re-cut), 74 (2nd re-cut), 77 (2nd re-cut), 105 (2nd re-cut), 4 (3rd re-cut).

6d., ,, No plate letter. Dies 29, 30, 37, 60, 78, 79, 85, 104, 111, 119, 120.

1/-, ,, No plate letter. Dies 24, 30, 42, 51, 59, 60.

2/-, ,, No plate letter. Dies 3, 29, 30, 48, 55, 59, 60.

3/-, ,, No plate letter. Dies 59, 60, 30 (3rd re-cut).

20/-, ,, No plate letter. Dies 28, 29, 30.

A. **Type 3d. Large oblong appropriated.**

Values seen :—

(*1*) *With determining value on left and name of proprietor on right.*

1½d., red. T. P. Atkinson, No. 96, Bishopgate Street Without. No plate letter. Dies 1, 9.

1½d., ,, Dicey and Co., No. 10, Bow Churchyard. No plate letter. Dies 16, 17, 19 (all 2nd re-cut).

1½d., ,, Jno. Jam^s. and Benjn. Hooper. No plate letter. Dies 12 (3rd re-cut), 12, 14, 15 (all 3rd re-cut).

1½d., ,, B. H. Inglish, No. 165, Strand, opposite the new church. No plate letter. Dies 16 (2nd re-cut), 17 (3rd re-cut).

1½d., ,, F. Newbery, No. 45, St. Pauls. No plate letter. Dies 5 (first re-cut), 17 (2nd re-cut), 16 (3rd re-cut), 20 (3rd re-cut).

1½d., ,, Shaw and Edwards, 66, St. Pauls Church Yd. No plate letter. Dies 7, 24, 25, 30, 38.

1½d., ,, J. Waite, now W. Howard and L. Evans, No. 42, Long Lane, Smithfield, London. No plate letter. Die 11.

3d., ,, Dicey and Co., No. 10, Bow-church yard. No plate letter. Dies 17 (2nd re-cut), 20 (2nd re-cut), 27 (2nd re-cut), 16 (3rd re-cut), 14 (4th re-cut). Wove paper.

3d., ,, Thos. and William Henry, Manchester. No plate letter. Dies 14 (1st re-cut), 26 (1st re-cut).

3d., ,, F. Newbery, No. 45, St. Pauls. No plate letter. Die 6 (2nd re-cut).

3d., ,, T. Taylor, No. 9, New Bridge Street. No plate letter. Die 3 (1st re-cut).

3d., ,, Jno. Wye, late partner with Dicey & Co. No plate letter. Die 12.

6d., ,, F. Newbery, No. 45, St. Pauls. No plate letter. Dies 26, 27, 30 (all 1st re-cut).

(The scale reads "*Value above 2s. 6d. not exceeding 4s.*")

6d., ,, F. Becket. No plate letter. Die 21.

(The scale reads "*Above the value of 2s. 6d. not exceeding 4s.*)

6d., ,, F. Newbery, No. 45, St. Pauls. No plate letter. Die 3 (1st re-cut).

(The scale reads "*Above 2s. 6d. and under 5s.*)

6d., ,, J. Hayman, Golden Square. No plate letter. Die 13.

(The scale reads "*Above 2s. 6d. and under 5s.*)

(2) *With determining value and name of proprietor across stamp.*

1½d., red. Barclay and Son, No. 95, Fleet Market, London. No plate letter. Dies 10, 24, 26, 29, 30.
3d., ,, Barclay and Son, No. 95, Fleet Market, London. No plate letter. Dies 15, 26, 27, 30.
3d., ,, Thomas Norris Moore, Lower Brooke Street, Grosvr. Sqe. No plate letter. Dies 20, 21, 24.
3d., ,, F. Newbery, No. 45, St. Pauls. Plate A. Dies 11, 14, 15.
3d., ,, Shaw and Edwards, 66, St. Pauls Churchyard. No plate letter. Die?
3d., ,, Saml. Solomon, Liverpool. No plate letter. Die 7.
6d., ,, Shaw and Edwards, 66, St. Pauls Churchyard. No plate letter. Die?
6d., ,, Saml. Solomon, Liverpool. No plate letter. Dies 7, 21, 25, 30 and 35?
1/-, ,, Thomas Norris Moore, Lower Brooke St., Grosvr. Sqe. No plate letter. Dies 1, 4, 5.
2/-, ,, Thomas Norris Moore, Lower Brooke St., Grosvr. Sqe. No plate letter. Dies 13, 19, 20, 23.
3/-, ,, Thomas Norris Moore, Lower Brooke St., Grosvr. Sqe. No plate letter. Die 20.

The issues after what we have termed "The Scroll series" are conveniently catalogued in three groups.

B. The small oblong 1½d. value, of which there are no "appropriated" dies,
C. The large oblong series of values 1½d. 3d., 6d., 1s. 3s. and 20s.
D. The new small oblong series of values 1½d and upwards, issued in 1902.

B. Small Oblong 1½d., Value.

There are five issues of this stamp.

B. **Type 1.** Lettered "Stamp Office"
B. **Type 2.** ,, "Inland Revenue"
B. **Type 3.** ,, ,, ,, "This stamp implies no Government Guarantee.
B. **Type 4.** ,, "Inland Revenue" and "No Government Guarantee"
B. **Type 5.** ,, "Inland Revenue" with "Crown" and "Duty 1½d" in red on a white ground in central circle.

B. **Type 1.** Design: An imperf. oblong consisting of a double-lined frame ornamented and bearing at each end, an oval with "STAMP" and "OFFICE" respectively inscribed in vertical bi-coloured type. Within this frame, black circles interlacing with red discs on a black and white engine-turned and white-lined ground forming a red diamond shaped centre in each large disc. In the left arm, the determining value in two lines of white letters "VALUE 1S." AND UNDER. The Duty stamp in the centre contains the value in words at length "Duty Three Half Pence" and the Die number, in bi-coloured letters and figures—part in red and part in black—on a broad white ring, the outer circle of which is double lined. Within this ring on a ground of black and red segments, a small crown is outlined in white, circumscribed by another broad ring of fine white engine-turned lines. Size: 100 x 20 mm.

The plate consists of 12 dies numbered 1 to 12.

1823? 1½d. black and red. Wove paper
1½d. ,, Horizontally laid paper.

The red part of the lettering of "STAMP" and "OFFICE" is sometimes wanting, probably owing to defective printing.

B. **Type 2.** Design: A small imperf. oblong consisting of a broad single-lined frame having at each end a rect. framed oblong with "INLAND" and "REVENUE" respectively inscribed in vertical black type. Within this frame, black and red intersecting circles as described in the previous type **(1)**. In the left arm the determining value in two lines of large white letters "VALUE IS / AND UNDER"; in the right arm "MEDICINE / LABEL" in similar type. The Duty stamp in the centre contains within a single lined circle, the value in words at length "Duty Three Half Pence" and the die number in bi-coloured letters and figures—part in red and part in black—on a broad white ring. Within this ring, parts of red and black segments (inscribed with a white engine-turned ring, containing a small white plate letter "A") touch a series of lessening black and white circles. These circles circumscribe a plain red disc upon which is a medium sized crown outlined in white. Size 105 x 20 mm.

The plate consists of 12 dies numbered 1 to 12 and was registered at Somerset House on the 12th February, 1878.

1878. 1½d., black and red. Plate A. Wove paper. No wmk.

B. **Type 3.** Design: Same as last, but at the top of the label on the engine-turned black and white ground, the legend "THIS STAMP IMPLIES NO GOVERNMENT GUARANTEE" is inscribed in thin white block type, extending in one line across both arms.

The plate, as last, consists of 12 dies, numbered 1 to 12, and was registered at Somerset House May? 1885.

1885. 1½d., black and red. Plate A.

B. **Type 4.** Design: Same as last two, excepting that the scale "VALUE IS / AND UNDER" is also shown on the right arm, taking the place of "MEDICINE / LABEL" and at the top and bottom of the label on the engine-turned black and white ground work, the legend "NO GOVERNMENT GUARANTEE" is inscribed in thin white block type, extending across both arms, four times repeated.

There are two plates of this stamp, H and I (?) containing 12 dies each, numbered 1 to 12.

H. Registered, 2nd March, 1887.
I (?) „ 31st January, 1896.

1887. 1½d. black and red. Plate H. Wmk. "Crowns"
1½d. „ Plate I. (?) „

A copy of Die 6 of Plate H has been seen on unwatermarked paper marked "Specimen."

B. **Type 5.** Design: Same general design as last, except that the Duty Stamp in centre consists of a broad white ring of single lined circles containing the legend "This Stamp implies no Government Guarantee" with the die number in black enclosed in brackets. Within this ring on a large white ground is a crown above the word "Duty" and this above "1½d." in figures, all in red. The plate letter "J" is on both sides of central circle on the bottom margin of the stamp. The plate contains 12 dies, numbered 1 to 12 and was registered at Somerset House on the 24th December, 1897, Plate K was registered 24th October, 1898.

1898. 1½d. black and red. Plate J. Wmk. "Crowns"
1½d. „ Plate K. „
1½d. „ Plate L. „

(To be continued.)

MORLEY'S PHILATELIC JOURNAL.

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ENGLAND

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EDITORIAL.

OUR fiscal philatelists appear to be remarkable quiet just now. The last meeting of the Fiscal Philatelic Society was the poorest in attendance of any that have yet been held, while we can hear of no new discoveries from the few earnest fiscalists who usually communicate the results of their investigations to us. It seems as if the great Exhibition of May last has inspired stamp collectors in general with so many new ideas with regard to postage stamps that the less popular side of philately is temporarily eclipsed. However the effect is local for it seems that in France and the United States fiscal matters are well to the fore. Indeed from the latter country we hear rumours of the formation of a new Fiscal Society, though we have not seen any definite proposals. Perhaps matters will brighten up here after the Christmas holidays are over, and in anticipation thereof we wish our readers all the Compliments of the Season.

A Merry Xmas.

* * * * *

The most notable event in the fiscal world lately is the publication of a "*Catalogue illustré des Timbres Fiscaux de Grande Bretagne*" by Messrs. Gilbert & Köhler. It will be remembered that some little while ago this firm were the fortunate purchasers of Judge Philbrick's fine collection of British fiscals. Besides the stamps, some valuable information with regard to the several series of fiscal stamps came into their possession and this has been embodied in the present work, thus rendering it an important document for those philatelists who are studying the fiscal issues of this country. As far as we have been able to test it the catalogue appears to be quite up to date, all discoveries made during the past few years being included therein. From the new matter we think it worth while to refer to two or three cases of particular interest. The first of these is the explanation given for the provisional issue of high value Foreign Bill stamps in 1890, viz.: the £10, £20, £25, £40, £50 and £300 General, Duty dies struck in blue and overprinted "FOREIGN BILL" in thin sans serif black capitals. It appears that a certain business firm in the habit of using large quantities of high value stamps applied for stamps of a higher value than £5, the highest denomination actually in use, in order to avoid the trouble of sticking a quantity of £5 stamps on the bills. The request was acceded to and the General Duty dies on "orb" paper as detailed above were prepared and issued to the firm, but the Government declined to allow the usual discount to purchaser of over £50 worth of stamps on these specially provided stamps, and so no more were ordered by the firm after the first supply, which probably consisted of a very few copies.

British Fiscals.

The somewhat mysterious series of Foreign Bill stamps surcharged "*Paymaster General's Service*" was supplied gratis to the Paymaster General, who previously to the issue, which seems to have been made about 1890, had to purchase such Foreign Bill stamps as he required. This, however, was a matter of rare occurrence, it being stated that from 1890 to July, 1892 only 40 stamps were issued to him.

Among the Municipal stamps we find a series of 21 values catalogued for Winchester, 12 appearing on the same sheet, the composition of which, in seven lines of eight stamps, was the following:—

1st line.	4 of 6d. and 4 of 1s.	= 6s.
2nd line.	" "	= 6s.
3rd line.	" "	= 6s.
4th line.	4 of 6d., 3 of 1s. 6d., 1 of 2s. 6d	= 8s.
5th line.	4 of 6d., 2 of 2s., 2 of 2s. 6d.	= 11s.
6th line.	4 of 6d., and 4 of 2s. 6d.	= 12s.
7th line.	1 each, 3s., 3s. 6d., 3s. 6d., 4s. 6d., 6s., 8s., 8s. 6d., 14s.	= 51s.
	Total value of sheet	100s.

There is, however, no mention in the catalogue of the different types of some of the values of this series, which we chronicled in November last year, so that we do not know whether the above is the only setting of the sheet or not.

Collectors will find a mass of other valuable information in this catalogue, even the dates of the various stamps struck from General Duty dies, based on the Fiscal Philatelic Society's work, being given, so that we can confidently recommend it to the attention of our readers

* * * * *

We regret to read that our contemporary "*Le Bulletin Fiscaliste*" is to cease with No. 20, at least temporarily. The very valuable fiscal chronicle, however, will be continued in the "*Echo de la Timbrologie*".

* * * * *

Some of our postal friends seem to be much exercised as to the status of the 1d. stamp surcharged in large black caps "C.A." This stamp which appeared some years ago, seems to be a sort of pre-cancelled receipt stamp used by the Crown Agents and to be of no postal or fiscal significance.

LIST OF BRITISH "APPROPRIATED"

IMPRESSED DUTY STAMPS.

FROM 1833, WITH DATES OF REGISTRATION BY L. W. FULCHER.

(*Continued from page 87.*)

ESTATE DUTY.

VALUE.	DIE.	REGISTERED.
½%	Two thistles (for Scotland	25. 6. 00
1%	,,	17. 8. 94
1½%	,,	24. 10. 00
2%	,,	31. 8. 94
2½%	,,	24. 10. 00
3%	,,	24. 8. 94
3½%	,,	25. 6. 00
4%	,,	17. 8. 94
4½%	,,	22. 8. 94
5%	,,	24. 8. 94
5½%	,,	28. 8. 94
6%	,,	17. 8. 94
6½%	,,	30. 8. 94
7%	,,	29. 8. 94
7½%	,,	29. 8. 94
8%	,,	3. 9. 94

FOREIGN BILLS IN SETS.

1d.,	A	5. 9. 54
2d.,	A	,,
3d.,	A	,,
4d.,	A	,,
8d.,	A	,,
1s.	A	,,
1s. 4d.	A	,,
1s. 8d.	A	,,
2s. 6d.	A	,,
3s. 4d.	A	,,
5s.	A	,,
6s. 8d.	A	,,
10s.	A	,,
13s. 4d.	A	,,
15s.	A	,,
16s. 8d.	A	4. 5. 60
£1	A	,,
£2	A	,,

GAME CERTIFICATE.

(Not indicated),	1860	No letter	?
,,	1863	,,	8. 12. 62
,,	1864	,,	7. 12. 63
,,	1865	,,	13. 12. 64
,,	1866	,,	21. 10. 65
,,	,,	,,	21. 12. 66
,,	1867	,,	15. 11. 66
,,	1868	,,	6. 8. 67
,,	1869	,,	17. 6. 68
,,	1870	,,	8. 6. 69
,,	1871	,,	18. 10. 70
,,	1872	,,	12. 10. 71

GAME LICENSE.

(Not indicated),	1863	No letter	8. 12. 62
,,	1864	,,	7. 12. 63
,,	1865	,,	13. 12. 64
,,	1866	,,	21. 10. 65
,,	,,	,,	21. 12. 65
,,	1867	,,	15. 11. 66
,,	1868	,,	6. 8. 67
,,	1869	,,	17. 6. 68
,,	1870	,,	8. 6. 69
,,	1871	,,	18. 10. 70
,,	1872	,,	12. 10. 71

INLAND REVENUE-GAME.

(Not indicated)	A	2. 3. 72
,,	B	9. 3. 72

JUDICATURE FEES.

1s.	A	13. 4. 76
1s. 6d.	A	8. 8. 76
2s.	A	13. 4. 76
2s. 6d.	A	13. 4. 76
3s.	A	8. 8. 76
4s.	A	8. 8. 76
5s.	A	13. 4. 76
10s.	A	13. 4. 76
15s.	A	25. 6. 81
£1	A	17. 1. 76
,,	B	13. 7. 82
£2	A	8. 8. 76
,,	B	2. 8. 82
£3	A	27. 6. 77
£4	A	27. 6. 77
£5	A	17. 1. 76
,,	B	2. 8. 82
£10	A	27. 6. 77
£20	A	,,
£30	A	,,
£100	A	,,

LEGACY & SUCCESSION DUTY.

½%	A	5. 7. 88
,,	S (for Scotland)	,,
1%	A ?	?
,,	B	?
,,	C	12. 4. 51
,,	D	15. 10. 53
,,	S (for Scotland)	20. 6. 66
1½%	A	5 7. 88.
,,	S (for Scotland)	,,
2%	A	?
3%	A	?
,,	B	12. 4. 51
,,	C	15. 10. 53
,,	S (for Scotland)	20. 6. 66
4½%	A	13. 7. 88
,,	157	9. 7. 94
5%	A ?	?
,,	B	?
,,	C	15. 10. 53
	S (for Scotland)	20. 6. 66
6%	A ?	?
,,	B	?
,,	S (for Scotland)	20. 6. 66
6½%	A	19. 4. 90
7½%	A	19. 4. 90
10%	A ?	?
,,	B	?
,,	C	15. 10. 53
,,	S	20. 6. 66
11½%	A	13. 7. 88

LICENSE.

5s.	No letter	15. 9. 38

NATURALIZATION.

10s.	No letter	12. 11. 70
£1	"	"

ORIGINAL SECURITY DULY STAMPED.

—	A	30. 7. 88

ORIGINAL SECURITY STAMPED 2/6 PER CENT.

—	A	17. 6. 90
—	31	27. 4. 91

ORIGINAL SECURITY STAMPED 10/- PER CENT.

—	A	17. 6 90
—	32	27. 4. 91

PATENT.

5s.	A	31. 3. 53
£2	A	"
£5	A	"
£16 13s. 4d.	A	4. 1. 56
£50	A	25. 4. 53
£100	A	"
7½d. For Post Card.	Queen's head	21. 1. 92
" "	King's head	19. 1. 03

PENALTY PAID.

—	No letter	16. 8 50
—	" (for Scotland)	21. 8. 67
—	M (for Manchester)	4. 4. 77
—	B	9. 12. 87

PROBATE OF ADMINISTRATION—DUTY PAID

(Not indicated)	A	?
"	B	18. 6. 84

PROBATE COURT FEE.

16s. 8d.	A	28. 1. 58
£1	A	1. 5. 58

PROXY.

6d.,	A	2. 8 56
"	B	"

RECEIPT.

1d.	A	22. 8. 53
"	B	"
"	C	"
"	D	"
"	E	"
"	F	"
"	G	16. 9 53
"	H	"
"	I	21. 9. 53
"	J	"
"	K	15. 10. 53
"	L	"
"	M	19. 10 53
"	N	29. 10. 53
"	O	"
"	P	2. 11. 53
"	Q	"
"	R	16. 11. 53
"	S	"
3d.	A	11. 10. 33
"	B	"
"	C	"
"	D	"
"	E	"
"	F	20. 12. 42
"	G	"
"	H	"
"	I	"
"	J	"
6d.	A	11. 10. 33
"	B	"
"	C	16. 10. 33
"	D	"
"	E	"
"	F	20. 12. 42
"	G	"
"	H	"
"	I	"
1s.	A	11. 10. 33
"	B	"
"	C	"
"	D	"
"	E	20. 12. 42
"	F	"
"	G	"
"	H	"
1s. 6d.	A	11. 10. 33
"	B	"
"	C	"
"	D	"
"	E	20. 12. 42
"	F	"
"	G	"
"	H	"
2s. 6d.	A	11. 10. 33
"	B	"
"	C	16. 10. 33
"	D	20. 12. 42
"	E	"
"	F	"
4s.	A	11. 10. 33
"	B	16. 10. 33
"	C	20. 12. 42
"	D	"
5s.	A	11. 10. 33
"	B	16. 10. 33
"	C	20. 12. 42
"	D	"
7s. 6d.	A	16. 10. 33
"	B	11. 10. 33
"	C	20. 12. 42
"	D	"
10s.	No letter	16. 10. 33
"	B	11. 10. 33
"	C	20. 12. 42
"	D	"

ROYAL COURTS OF JUSTICE.

1s.	A	20. 10. 79
2s.	A	2. 1. 80
2s. 6d.	Two roses	11. 2. 97
5s.	A	20. 10. 79
10s.	A	13. 4. 80
£1	A	20. 10. 79
£5	A	26. 7. 81

SCRIP.

1d	A	Aug. or Sept. ? 53
"	B	"
"	C	16. 11. 53
"	D	5. 9. 54

THE FISCAL PHILATELIC SOCIETY.

MEETING held on November 7th, 1906. Present :— Mr. Schwabacher (Chair) Messrs. Cooper, Fulcher, Morley, Paterson, South, Thomson, and Kay.

M. A. Baillière sent for inspection his magnificent collection of upwards 1000 varieties of the Medicine Labels of Gt. Britain, and the same were described by Mr. L. W. Fulcher, to the great interest of those present. A vote of thanks was passed to both gentlemen for their kindness.

The catalogue of the fiscals of Gt. Britain was continued to General Duty Stamps.

With deep regret is announced the decease of Mr. E. C Mayne of Bristol. The resignations of Messrs. Agnes and Sabadell have been accepted

The Annual Report is now issued and can be had on application to the Secretary.

The Annual Subscription of 5/- is now overdue, and members who have not yet paid same should remit without delay to :—

Hon. Secretary and Treasurer :

A. B. KAY,

2, Haarlem Mansions,

West Kensington,

London, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

British East Africa. *Judicial Fee.* Our publisher reports the 10 rupees, bistre, wmk, Crown CC, surcharged "JUDICIAL FEE" in red.

Panama. *Timbre Nacional.* Our publisher submits another provisional similar to that described in our Chronicle for April 1904.

1899-1900. 4p, on 2p., black on rose. Surcharge red.

Porto Rico. *Impuesto de Guerra.* Our publisher has found a variety belonging to the series issued in 1898 which does not yet appear to have been chronicled. It is the postage stamp, 5c., de peso, purple, of 1890 surcharged in violet (see Gibbons' Postage Catalogue, Part 2, Type 12 overprinted with Type 51). The copy before us is postmarked.

Tucuman. (*Argent., Repub*). *Le Bulletin Fiscaliste* gives the following series for 1905 and 1906. Continued from last month.

Ley de sellos, 1906.

5c., brown	5p., blue
10c., sky-blue	10p., light brown
15c., green	15p., dark brown
50c., rose	20p., light brown
75c., orange	25p., light green
1p., brown	50p., violet
2p., deep-grey	100p., deep-rose
3p., orange	

Certificado de Cueros, 1905 0.10c., 0.20c., 0.40c., 1p., & 2p., light green.

Certificado de Cueros, 1906.

0.10c., rose	1p., deep rose
0.20c., green	2p., deep brown
0.40c., blue	

Guia de Ganados, 1905. 0.10c., 0.20c., 0.50c., 1p., 2p., & 3p., light grey

Guia de Ganados, 1906.

0.10c., grey	1p., blue
0.20c., brown	2p., green
0.50c., light blue	3p., rose

Guia de Frutos, 1905. 0.25c., orange

Guia de Frutos, 1906. 0.25c., brown

Transferencia de Ganado, 1905. 0.10c., 0.20c., 0.40c., 1p., 2p., 3p., 5p., 8p., 10p., & 20p., rose.

Transferencia de Ganado, 1906.

0.10c., green	3p., Russian green
0.20c., dark green	5p., brown
0.40c., Russian green	8p., green
1p., blue	10p., orange
2p., dark green	20p., violet

Veeduria de Marcas, 1905. 0.20c., 0.40c., 1p., 2p., 3p., 5p., 8p., & 10p., brown.

Veeduria de Marcas, 1906.

0.20c., blue	3p., brown
0.40c., brown	5p., light brown
1p., green	8p., orange
2p., rose	10p., dark green

The series "*Marchamo*" is obsolete.

United States. Mr. F. A. Brown of East Peru, Iowa, sends us the following list of additions to our Supplement Catalogue of this country.

Bank Check. 2c. orange. *Imperf.*

Conveyance. $1, red. *Block of 4, perf. all round, but not between.*

Foreign Exchange. 5c., red. *Experimental Silk paper.*

Tobacco-Cigarettes. Lettered "Series of 1901 Act of March 3, 1901." Wmk. "U.S.I.R." Rouletted.

10 cig., green on blue.

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. December, 1906.

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NOTE. Page numerals in heavy type denote postal matter, telegraph items are indicated by italic figures and ordinary type is used for reference to fiscal and to other matters that are sufficiently indicated by their titles.

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	UN. s. d.	USED. s. d.
DRAKE (P H) & CO.		
1869. Bottle in centre. Perf. 12.		
(a) Thin paper		
Md 172. 2c., black	—	120 0
Md 173. 4c., black	—	1 6
(b) Silk paper.		
Md 174. 4c., black	—	1 0
FAHNESTOCK (B.A)		
1863 Oblong rect., 63 x 15½mm., with eagle in centre. Imperf.		
(a) Thin paper.		
Md 175. 1c., lake	—	3 0
(b) Thick paper.		
Md 176. 1c., lake		
(c) Silk paper.		
Md 177. 1c., lake	—	2 6
FATHER MATHEW TEMPERANCE & MFG. CO.		
1878. Figure of Father Mathew in circle. Wmk. "U.S.I.R." Perf. 12.		
Md 178. 4c., black	—	1 6
FLANDERS (A.H.)		
1869. Oblong rect, wlth signature on white ground across centre.		
(a) Thin paper. Imperf. vertically, perf. 12 hor.		
Md 179. 1c., green	—	2 0
(b) Silk paper.		
Md 180. 1c., green (Imperf. vert.)	—	0 6
Md 181. 1c., green (Perf. 12.)	—	4 0
(c) Pink paper.		
Md 182. 1c., green (Imperf. vert.)	—	2 0
Md 183. 1c., green (Perf. 12)	—	12 6
(d) Wmk. "U.S.I.R."		
Md 184. 1c., green (Imperf. vert.)	—	1 6
Md 185. 1c., green (Perf. 12.)	—	0 6
FLEMING BROS.		
1863. Oblong rect., 58 x 15½ mm., with Head of Washington to left in circle. Inscription "Dr. McLane's Celebrated Vermifuge". Imperf.		
(a) Thin paper.		
Md 186. 1c., black	—	3 0
(b) Silk paper.		
Md 187. 1c., black	—	0 6
(c) Wmk. "U.S.I.R."		
Md 188. 1c., black	—	30 0
1863. Oblong rect., 102 x 17 mm., similar to last. Inscription "McLane's Celebrated Liver Pills". Imperf.		
(a) Thin paper.		
Md 189. 1c., black		
Md 190. 1c., blue	—	2 6
(b) Silk paper.		
Md 191. 1c., blue	—	0 4
(c) Wmk. "U.S.I.R."		
Md 192. 1c., blue	—	0 6
FOWLE (SETH W.) & SONS.		
1869. Large shaded figure of value in circle. Perf. 12.		
(a) Thin paper.		
Md 193. 4c., black	—	3 0
(b) Experimental silk paper.		
Md 194. 4c., black		
(c) Silk paper.		
Md 195. 4c., black	—	0 4
(d) Wmk. "U.S.I.R."		
Md 196. 4c., black	—	0 4

Type 95.

	UN. s. d.	USED. s. d.
GREEN (G.G.)		
1878 Portrait in oval. Wmk. "U.S.I.R." Type 95.		
(a) Perf. 12.		
Md 197. 3c., black	—	0 4
Var: Tête bêche.		
Md 198. 3c., black		
(b) Rouletted.		
Md 199. 3c., black	—	10 0
HALL (REUBEN P.) & CO.		
1866. Oblong rect., 76 x 17mm., with portrait in oval. Perf. 12.		
(a) Thin paper.		
Md 200. 4c., black	—	2 6
(b) Silk paper.		
Md 201. 4c., black	—	0 4
(c) Wmk. "U.S.I.R."		
Md 202. 4c., black	—	0 4

Type 96

HALL & RUCKEL.

1865. Eagle on shield on globe in centre. Perf. 12. Type 96.

		UN. s. d.	USED. s. d.
(a) Thin paper.			
Md 203.	1c., green	—	1 6
Md 204	3c., black	—	0 6
(b) Thick paper.			
Md 205.	1c., green		
Md 206.	3c., black		
(c) Experimental silk paper.			
Md 207.	1c., green		
(d) Silk paper.			
Md 208.	1c., green	—	0 4
Md 209.	3c., black	—	0 2
(e) Pink paper.			
Md 210.	1c , green	—	3 0
Md 211.	3c., black	—	7 6
(f) Wmk. "U.S.I.R."			
Md 212.	1c., green	—	0 4
Md 213.	3c., black	—	0 2

Type 97.

HARTER (DR.) & CO.

1870. Three-quarters portrait to left in oval. Perf. 12. Type 97.

		UN. s. d.	USED. s. d.
(a) Thin paper.			
Md 214	1c., black	—	4 0
(b) Thick paper.			
Md 215	1c., black		
(c) Experimental silk paper.			
Md 216.	1c., black		
(d) Silk paper.			
Md 217.	1c., black	—	1 0

HARTER (DR.) MEDICINE CO.

1873. Type as for Dr. Harter & Co. Perf 12. Type 97.

		UN. s. d.	USED. s. d.
(a) Silk paper.			
Md 218.	1c., black	—	0 6
(b) Pink paper.			
Md 219.	1c., black	—	2 6
(c) Wmk. "U S.I.R."			
Md 220.	1c., black	—	0 6

HARTMANN (S B.) & CO

1868. Oblong rect., with three-quarters portrait to left in oval or circle. Perf. 12.

		UN. s. d.	USED. s. d.
(a) Thin paper.			
Md 221.	4c., black	—	12 6
Md 222.	6c., black	—	8 0
(b) Silk paper.			
Md 223.	4c., black	—	1 6
Md 224.	6c., black	—	7 6
(c) Pink paper.			
Md 225.	4c., black	—	16 0
(d) Wmk. "U.S.I R."			
Md 226.	4c., black	—	8 0

HAZELTINE (E.T.)

1870-73. Oblong rect , 50½ x 15½ mm., with signature in centre. Perf. 12.

		UN. s. d.	USED. s. d.
(a) Thin paper.			
Md 227.	4c., black	—	6 0
(b) Silk paper.			
Md 228.	2c., blue	—	2 6
Md 229.	4c., black	7 6	3 0
(c) Wmk. "U.S.I.R."			
Md 230.	1c., black	—	1 0
Md 231.	4c., black	—	2 6

Type 98.

HEATON (E.)

1881. Arms in centre. Wmk. "U.S.I.R." Perf. 12. Type 98.

		UN. s. d.	USED. s. d.
Md 232.	3c., black	—	3 6
Md 233.	3c., brown	—	2 6

	UN. s. d.	USED. s. d.
HELMBOLD (H.T.)		
1864-68. Figure and inscriptions in rectangle. Perf. 12.		
(a) Thin paper.		
Md 234. 2c., blue	—	0 6
Md 235. 2c., ultramarine ...	—	0 9
Md 236. 3c., green	—	1 6
Md 237. 4c., black	—	1 0
Md 238. 6c., black	—	2 0
(b) Thick paper.		
Md 239. 2c., blue		
Md 240. 4c., black		
Md 241. 6c., black	—	2 0
(c) Silk paper.		
Md 242. 2c., blue	—	3 0
Md 243. 3c., green	—	1 0
Md 244. 4c., black	—	5 0
Md 245. 6c., black	—	2 6
HELMBOLD (A.L.)		
1876. Type of H. T. HELMBOLD. Perf. 12.		
(a) Silk paper.		
Md 246. 2c., blue	—	1 6
Md 247. 4c., black	—	0 9
(b) Pink paper.		
Md 248. 2c., blue	—	10 0
Md 249. 4c., black	—	10 0
(c) Wmk. "U.S.I.R."		
Md 250. 2c., blue	—	1 6
Md 251. 4c., black	—	1 6
HENRY (J.F.)		
1869. Long rect., with three quarter portrait to left. Perf. 12.		
(a) Thin paper.		
Md 252. 1c., black	—	3 0
Md 253. 2c., mauve	—	20 0
Md 254. 4c., bistre	—	50 0
(b) Thick paper.		
Md 255. 2c., mauve		
1883. Colours changed except for the 1c. Perf. 12.		
(a) Thin paper.		
Md 256. 2c., blue	—	3 0
Md 257. 4c., vermilion ...	—	3 0
(b) Thick paper.		
Md 258. 2c., blue	—	3 0
(c) Silk paper.		
Md 259. 1c., black	—	0 4
Md 260. 2c., blue	—	0 4
Md 261. 4c., vermilion ...	—	0 4
(d) Pink paper.		
Md 262. 1c., black	—	3 0
Md 263. 2c., blue	—	5 0
Md 264. 4c., vermilion ...	—	3 0
(e) Wmk. "U.S.I.R."		
Md 265. 1c., black	—	0 2
Md 266. 2c., blue	—	0 4
Md 267. 2c., ultramarine ...	—	0 6
Md 268. 4c., vermilion ...	—	0 2
Md 269. 4c., pink	—	0 6

Type 99.

	UN. s. d.	USED. s. d.
HERRICK'S PILLS & PLASTERS.		
1862. Chemist at work. Perf. 12. Type 99.		
(a) Thin paper.		
Md 270. 1c., red	—	0 6
(b) Thick paper.		
Md 271. 1c., red	—	0 6
(c) Silk paper.		
Md 272. 1c., red	—	0 2
(d) Pink paper.		
Md 273. 1c., red	—	7 6
(e) Wmk. "U.S.I.R."		
Md 274. 1c., red	—	0 2
Md 275. 1c., rose-pink ...	—	0 2
HERRICK'S PILLS.		
1871. Three-quarters portrait to right in oval. Perf. 12.		
(a) Thin paper.		
Md 276. 1c., black	—	3 0
(b) Silk paper.		
Md 277. 1c., black	—	0 9
(c) Pink paper.		
Md 278. 1c., black	—	20 0
(d) Wmk. "U.S.I.R."		
Md 279. 1c., black	—	0 9
HETHERINGTON (J.E.)		
1879-80. Inscription between circles. Wmk. "U.S.I.R." Perf. 12.		
Md 280. 1c., black	—	0 6
Md 281. 2c., black	—	12 6
Md 282. 3c., black	—	2 6
Var: Imperf.		
Md 283. 3c., black		

	UN. s. d.	USED. s. d.
HISCOX & CO.		
1875-80. Letters "P.F.M." on circular disk in centre. Perf. 12.		
(a) Silk paper.		
Md 284. 4c., black	—	5 0
(b) Pink paper.		
Md 285 4c., black	—	20 0
(c) Wmk. "U.S.I.R."		
Md 286. 2c., black	—	1 6
Md 287. 4c., black		
HOLLOWAY'S PILLS.		
1863. Eagle in oval. Perf. 12.		
(a) Thin paper.		
Md 288. 1c., blue	—	0 9
Var: Imperf.		
Md 289. 1c., blue	—	20 0
(b) Thick paper.		
Md 290. 1c., blue		

Type 100.

HOLMANS' LIVER PAD.		
1879. Man wearing pad in rect. Wmk. "U.S.I.R." Perf. 12. Type 100.		
Md 291. 1c., green	—	0 6
Md 292. 4c., green	—	0 6
HOME BITTERS CO.		
1875-79. Oblong rect., 142½ x 18½ mm., with Perseus and Andromeda in centre. Perf. 12.		
(a) Silk paper.		
Md 293. 3c., green	—	1 6
Md 294. 4c., green	—	2 0
(b) Pink paper.		
Md 295. 3c., green	—	10 0
(c) Wmk. "U.S.I.R."		
Md 296. 2c., blue	—	5 0
Md 297. 2c., ultramarine ...	—	6 0
Md 298. 3c., green	—	2 6
Md 299. 4c., green	—	3 0
HOP BITTERS CO.		
1879. Oblong rect., 44 x 13 mm., with inscription. Wmk. "U.S.I.R." Perf. 12.		
Md 300. 4c., black	—	0 4
HOSTETTER & SMITH.		
1863-64. Oblong rect., 141 x 14 mm., with three-quarters port to right in oval. Imperf.		
(a) Thin paper.		
Md 301. 4c., black	—	1 6
Md 302. 6c., black	—	30 0
(b) Experimental silk paper.		
Md 303. 6c., black		
(c) Silk paper.		
Md 304. 4c., black	—	1 0
(d) Pink paper.		
Md 305. 4c., black	—	10 0
(e) Wmk. "U.S.I.R."		
Md 306. 4c., black	—	0 9

Type 101.

HOWE (S.D.) (DUPONCO'S PILLS)		
1870. Oblong rect., 49½ x 17½ mm., with female head in rect. Perf. 12. Type 101.		
(a) Thin paper.		
Md 307. 4c., black	—	2 6
(b) Silk paper.		
Md 308. 4c., black	—	2 6
Var: Not issued.		
Md 309. 4c., red	—	20 0
Md 310. 4c., green	—	20 0
HOWE (S.D.) (ARABIAN MILK CURE.)		
1871. Oblong rect., 62½ x 15½ mm., with inscription in circle in centre. Perf. 12.		
(a) Silk paper.		
Md 311. 4c., blue	—	1 6
Md 312. 4c., ultramarine ...	—	2 6
(b) Wmk. "U.S.I.R."		
Md 313. 4c., blue	—	20 0
Md 314. 4c., ultramarine ...	—	20 0

	UN. s. d.	USED. s. d.
	—	

Type 102.

HULL (C.E.) & CO.

1870. Three-quarters portrait in oval. Perf. 12. Type 102.

(a) Thin paper.		
Md 315. 1c., black	—	10 0
(b) Silk paper.		
Md 316. 1c., black	—	0 6
c) Pink paper.		
Md 317. 1c., black	—	3 0
(d) Wmk. "U.S.I.R."		
Md 318. 1c., black	—	1 6

HUSBAND (T.J.)

1863. Oblong rect., 63 x 19 mm., with inscriptions. Thin paper. Imperf.

Md 319. 2c., violet		

1883. Type as last, colour changed. Imperf.

(a) Silk paper.		
Md 320. 2c., vermilion ...	—	0 6
(b) Wmk. "U.S.I.R."		
Md 321. 2c., vermilion ...	2 0	2 0
Md 322. 2c., rose-red ...		

Type 103.

HUTCHINGS & HILLYER.

1864. Oblong rect., 58 x 17 mm., with female head to left in circle. Imperf. Type 103.

(a) Thin paper.		
Md 323. 4c., green	—	1 6
(b) Thick paper.		
Md 324. 4c., green	—	1 6
(c) Silk paper.		
Md 325. 4c., green	—	1 6

Type 104.

INGHAM (H.A) & CO.

1879. Monogram "H.A.I." in octagon. Wmk. "U.S.I.R" Perf. 12. Type 104.

Md 326. 1c., black	—	2 6

JACKSON (J.A) & CO.

1870. Oblong rect., 14½ x 18½ mm., with Perseus and Andromeda in centre. Perf. 12.

(a) Thin paper.		
Md 327. 4c., green	—	16 0
(b) Silk paper.		
Md 328. 4c., green	—	4 0

JAYNE (DR. D.) & SON.

1863. Building in oval in centre.

(A) Uncut. Imperf.		
(a) Thin paper.		
Md 329. 1c., blue		
Md 330. 4c., green		
(b) Silk paper.		
Md 331. 1c., blue		
Md 332. 2c., black		
Md 333. 4c., green		
(c) Pink paper.		
Md 334. 1c., blue		
Md 335. 2c., black		
Md 336. 4c., green		
(d) Wmk. "U.S.I.R."		
Md 337. 1c., blue		
Md 338. 2c., black		
Md 339. 4c., green		
(B) Uncut. Thin paper. Perf. 12.		
Md 339a. 1c., blue		

	UN. s. d.	USED. s. d.
(c) Die cut. Imperf.		
(a) Thin paper.		
Md 340. 1c., blue	0 6	0 3
Md 341. 2c., black	—	0 6
Md 342. 4c., green	—	0 6
(b) Paper ruled with red and blue lines.		
Md 343. 1c., blue		
(c) Silk paper.		
Md 344. 1c., blue	—	0 6
Md 345. 2c., black	—	0 6
Md 346. 4c., green	—	0 6
(d) Pink paper.		
Md 347. 1c., blue	—	6 0
Md 348. 2c., black	—	5 0
Md 349. 4c., green	—	7 6
(e) Wmk. "U.S.I.R."		
Md 350. 1c., blue	—	0 6
Md 351. 2c., black	—	0 6
Md 352. 4c., green	—	0 6
(D) Die cut. Thin paper. Perf 12.		
Md 353. 1c., blue		
Md 354. 2c., black		
Md 355. 4c., green		

JOHNSTON, HOLLOWAY & CO.

1874. Long rect., 17 x 37½ mm., with alchemist in circle in centre. Perf. 12.

(a) Silk paper.		
Md 356. 1c., black	—	0 4
Md 357. 2c., green	—	0 6
(b) Wmk. "U.S.I.R."		
Md 358. 1c., black	—	0 6
Md 359. 2c., green	—	0 6

Type 105.

JOHNSON (I.S.) & CO.

1872. Numeral of value in circle in centre. Perf. 12, Type 105.

(a) Silk paper.		
Md 360. 1c., vermilion ...	—	0 2
(b) Pink paper.		
Md 361. 1c., vermilion ...	—	3 0
(c) Wmk. "U.S.I.R.'		
Md 362. 1c., vermilion ...	—	0 2
Md 363. 1c., pink	—	0 2

KELLY (J.B.) AND CO.

1864. Long rect., 21 x 95 mm., with three-quarters portrait in oval. Imperf.

(a) Thin paper.		
Md 364. 1c., black		
(b) Experimental silk paper.		
Md 365. 1c., black		

Type 106.

KENDALL (B.J.) AND CO.

1881. Figure of value in centre Wmk. "U.S.I.R." Perf. 12. Type 106.

Md 366. 4c., blue	—	2 6

KENNEDY (DR.)

1870-74. Large rect., with three-quarters portrait in oval. Perf 12.

(a) Thin paper.		
Md 367. 2c., green	—	0 9
(b) Silk paper.		
Md 368. 2c., green	—	0 2
Md 369. 6c., black	—	0 6
(c) Pink paper.		
Md 370. 2c., green	—	4 0
Md 371. 6c., black	—	4 0
(d) Wmk. "U.S.I.R."		
Md 372. 2c., green	—	0 2
Md 373. 6c., black	—	0 6

KENNEDY & CO.

1872. Oblong rect., 42 x 25 mm., with portrait in circle. Perf. 12.

(a) Silk paper.		
Md 374. 2c., black	—	0 2
(b) Pink paper.		
Md 375. 2c., black	—	12 6
(c) Wmk. "U.S.I.R."		
Md 376. 2c., black	—	0 6

Type 107

	UN. s. d.	USED. s. d.
1881. Large building in centre. Wmk. "U.S.I.R." Perf. 12. Type 107.		
Md 377. 1c., green	—	0 2
KERR (JAS. C.)		
1869-71. Oblong rect., 127 x 17 mm., with three-quarters portrait to left in circle. Perf. 12.		
(a) Thin paper.		
Md 378. 4c., blue	—	40 0
Md 379. 6c., black	—	30 0
(b) Silk paper.		
Md 380. 4c., blue	—	3 0
(c) Wmk. "U.S.I.R."		
Md 381. 4c., blue	—	1 6
Md 382. 4c., ultramarine ...		
LAWRENCE & MARTIN.		
1880. Oblong rect., 187 x 17mm., with scene at railway station in centre. Wmk. "U.S.I.R." Perf. 12.		
Md 383. 4c., black	—	1 6
LEE & OSGOOD.		
1866. Three-quarters portrait to right in oval. Perf. 12.		
(a) Thin paper.		
Md 384. 1c., blue	—	1 0
(b) Silk paper.		
Md 385. 1c., blue	—	0 4
(c) Wmk. "U.S.I.R."		
Md 386. 1c., ultramarine ...	—	0 9
LIPPMANN (J.) & BRO.		
1870. Oblong rect., 138 x 22 mm., with Victory in a chariot in centre. Perf. 12.		
(a) Thin paper.		
Md 387. 4c., blue	—	40 0
(b) Silk paper.		
Md 388. 4c., blue	—	40 0

Type 108.

	UN. s. d.	USED. s. d.
LITTLEFIELD (ALVAH).		
1870-71. Monogram "A.L." in centre. Perf. 12. Type 108.		
(a) Thin paper.		
Md 389. 1c., black	1 0	0 9
Md 390. 4c., green	—	30 0
(b) Experimental silk paper.		
Md 391. 1c., black		
(c) Silk paper.		
Md 392. 1c., black	0 6	0 3
Md 393. 4c., green	—	15 0
(d) Wmk. "U.S.I.R."		
Md 394. 1c., black	—	0 6

Type 109.

	UN. s. d.	USED. s. d.
LOW (PROF. A. P.)		
1875. Three-quarters portrait to right in oval. Perf. 12. Type 109.		
(a) Silk paper.		
Md 395. 1c., black	—	0 4
(d) Pink paper.		
Md 396. 1c., black	—	5 0
(c) Wmk. "U.S.I.R."		
Md 397. 1c., black	—	0 4
LYON MANUFACTURING CO.		
1872-73. Oblong rect., 61 x 15 mm., with building in centre. Perf. 12.		
(a) Silk paper.		
Md 398. 1c., black	—	0 2
Md 399. 2c., black	—	0 2
(b) Pink paper.		
Md 400. 1c., black	—	5 0
Md 401. 2c., black	—	5 0
(c) Wmk. "U.S.I.R."		
Md 402. 1c., black	—	0 2
Md 403. 2c., black	—	0 2

	UN. s. d	USED. s. d.
MCCULLOUGH (J.)		
1873. Oblong rect., 49½ x 17½ mm., with female head in rect., in centre. Perf. 12. Type 101.		
(a) Silk paper.		
Md 404. 4c., black	—	3 0
(b) Wmk. "U.S.I.R."		
Md 405. 4c., black	—	5 0

Type 110.

	UN. s. d	USED. s. d.
MCLEAN (J.H.)		
1867. Street scene with building in foreground. Perf. 12. Type 110.		
(a) Thin paper.		
Md 406. 1c., black	—	1 6
(b) Experimental silk paper.		
Md 407. 1c., black		
(c) Silk paper.		
Md 408. 1c., black	0 9	0 4
(d) Pink paper.		
Md 409. 1c., black	—	1 6
(e) Wmk. "U.S.I.R."		
Md 410. 1c., black	—	0 2
MANHATTAN MEDICINE CO.		
1877-78. Long rect., 18 x 44 mm., with portrait in oval in centre. Perf. 12.		
(a) Silk paper.		
Md 411. 2c., black	—	0 6
(b) Pink paper.		
Md 412. 2c., black	—	3 0
(c) Wmk. "U.S.I.R."		
Md 413. 1c., violet	—	0 4
Md 414. 2c., black	—	0 4

Type 111.

	UN. s. d.	USED. s. d.
MANSFIELD & HIGBEE.		
1871. Lion, eagle and mortar in circle in centre. Silk paper. Perf. 12. Type 111.		
Md 415. 1c., blue	—	5 0
Var. (1) Horizontal pair imperf. between for use as 2c. stamp.		
Md 416 1c. x 1c., blue ...		
Var. (2) Block of four, outer edges only perf. for use as 4c., stamp.		
Md 417. 1c., x 1c., x 1c., x 1c., blue		
MANSFIELD (S) & CO.		
1875. Type of Mansfield & Higbee. Perf. 12.		
(a) Silk paper.		
Md 418. 1c., blue	—	5 0
Var. (1) Horizontal pair imperf. between for use as 2c. stamp.		
Md 419. 1c. x 1c., blue ...		
Var. (2) Block of four, outer edges only perf. for use as 4c. stamp.		
Md 420. 1c. x 1c. x 1c. x 1c., blue		
(b) Pink paper.		
Md 421. 1c., blue	—	10 0
Var. (1) Horizontal pair, imperf. between, for use as 2c. stamp.		
Md 422. 1c. x 1c., blue ...		
Var. (2) Block of four, outer edges only perf. for use as 4c., stamp.		
Md 423. 1c. x 1c. x 1c. x 1c., blue		
(c) Wmk. "U.S.I.R."		
Md 424. 1c., blue	—	7 6
Var. (1) Horizontal pair, imperf. between, for use as 2c. stamp.		
Md 425. 1c. x 1c., blue ...		
Var. (2) Block of four, outer edges only perf. for use as 4c. stamp.		
Md 426. 1c. x 1c. x 1c. x 1c., blue		
MARSDEN (T.W.)		
1866. Oblong rect, with circular band inscribed "T. W. MARSDEN NEW YORK" in centre. Thin paper. Perf. 12.		
Md 427. 2c., blue		
Md 428. 4c., black	—	25 0

	UN. s. d.	USED. s. d.
MERCADO & SEULLY.		
1867. Oblong rect., 145½ x 15½ mm with monogram "M S." in centre. Thin paper. Imperf.		
Md 429. 2c., black		

Type 112.

	UN. s. d.	USED. s. d.
MERCHANT'S GARGLING OIL.		
1869. Arabs with horse in centre. Perf. 12. Type 112.		
(a) Thin paper.		
Md 430. 1c., black	—	2 6
Md 431. 2c., green	—	7 6
(b) Silk paper.		
Md 432. 1c., black	—	0 4
Md 433. 2c., green	—	0 4
(c) Pink paper.		
Md 434. 1c., black	—	10 0
Md 435. 2c., green	—	20 0
(d) Wmk. "U.S.I.R."		
Md 436. 1c., black	—	0 4
Md 437. 2c., green	—	0 9
METTE & KANNE.		
1879. Oblong rect., 138 x 14 mm. with three-quarters portrait to left in oval. Wmk. "U.S.I.R." Perf. 12.		
Md 438. 3c., black	—	15 0
MISHLER'S HERB BITTER CO.		
1880. Oblong rect., 104 x 16 mm. with three-quarters portrait to left in oval. Wmk. "U.S.I.R." Perf. 12.		
Md 439. 4c., black	—	1 6
MOODY, MICHEL & CO.		
1873. Oblong rect., 139 x 17mm., with eagle on rock in circle. Silk paper. Imperf.		
Md 440. 4c., black	—	25 0

Type 113.

	UN. s. d.	USED. s. d.
MOORE (C.C.)	—	
1877-79. Portrait in oval. Perf. 12. Type 113.		
(a) Silk paper.		
Md 441. 2c., black	—	0 6
(b) Pink paper.		
Md 442. 2c., black		
(c) Wmk. "U.S.I.R."		
Md 443. 1c., vermilion ...	—	0 4
Md 444. 2c., black	—	0 6
MOREHEAD (D.C.)		
1864-65. Oblong rect. with three-quarters portrait in circle. Thin paper. Perf. 12.		
Md 445. 1c., black (Magnetic plaster)	—	3 0
Md 446. 4c., black (Neurodyne)		
NEW YORK PHARMACAL ASSOCIATION.		
1877. Oblong rect., 73 x 17½mm., with pig and pestle and mortar in oval. Perf. 12.		
(a) Silk paper.		
Md 447. 4c., black	—	0 4
(b) Pink paper.		
Md 448. 4c., black	—	2 6
(c) Wmk. "U.S.I.R."		
Md 449. 4c., black	—	0 4
PERL (DR. M.) & CO.		
1867. Oblong rect., 138 x 24mm. with monogram "S.A.M" in circle. Thin paper. Imperf.		
Md 450. 6c., black	—	50 0
PIERCE (R.V.)		
1870-72. Long rect., with three-quarters portrait in circle. Perf. 12.		
(a) Thin paper.		
Md 451. 2c., black	—	2 6
(b) Thick paper.		
Md 452. 2c., black		
(c) Experimental silk paper.		
Md 453. 2c., black		
(b) Silk paper.		
Md 454. 1c., green	—	0 4
Md 455. 2c., black	—	0 4
(e) Pink paper.		
Md 456. 1c., green	—	10 0
Md 457. 2c., black	—	2 0
(f) Wmk. "U.S.I.R."		
Md 458. 1c., green	—	2 0
Md 459. 2c., black	—	0 4

	UN. s. d.	USED. s. d.
PIETERS (BENNETT) & CO.		
1864-66. Oblong rect., 145 x 13½ mm., with three-quarters portrait to left in circle. Perf. 12.		
(a) Thin paper.		
Md 460. 4c., black	—	30 0
Md 461. 6c., black		
(b) Silk paper.		
Md 462. 4c., black		
RADWAY & CO.		
1867. Oblong rect., 63 x 17 mm. with letters "RRR." in centre Perf. 12. Type 114 (*see* type 154)		
(a) Thin paper.		
Md 463. 2c., black	—	1 0
(b) Silk paper.		
Md 464. 2c., black	—	0 3
c) Pink paper.		
Md 465. 2c., black	—	1 6
(d) Wmk. "U.S.I R."		
Md 466. 2c., black	—	0 3
RANSOM (D.) & CO.		
1865. Three-quarters portrait to left in oval. Perf. 12. Type 115.		
(a) Thin paper.		
Md 467. 1c., blue	—	0 6
Md 468. 2c., black	—	1 0
(b) Thin paper.		
Md 469. 1c., blue		
(c) Experimental silk paper.		
Md 470. 1c., blue		
Md 471. 2c., black		
(d) Silk paper.		
Md 472. 1c., blue	—	0 2
Md 473. 2c., black	—	0 6

Type 115.

	UN. s. d.	USED. s. d.
RANSOM (D), SON & CO.		
1876. Type as for Ransom & Co. Perf. 12. Type 115.		
(a) Silk paper.		
Md 474. 1c., blue	—	0 4
Md 475. 2c., black	—	0 4
(b) Pink paper.		
Md 476. 1c., blue	—	1 0
Md 477. 2c., black	—	1 6
(c) Wmk. "U.S.I.R."		
Md 478. 1c., blue	—	0 6
Md 479. 2c., black	—	0 4

Type 116.

	UN. s. d.	USED. s. d.
REDDING'S RUSSIAN SALVE.		
1872. Horse and Soldiers in rect. Perf. 12. Type 116.		
(a) Silk paper.		
Md 480. 1c., black	—	0 4
(b) Wmk. "U.S.I.R."		
Md 481. 1c., black	—	0 4
RING'S VEGETABLE AMBROSIA.		
1867-73. Circular design with three-quarter's portrait to left in centre.		
(a) Thin paper. Uncut		
Md 482. 4c, black		
(b) Thin paper. Die cut		
Md 483. 4c., black	—	2 6
(c) Silk paper. Uncut		
Md 484. 2c., blue		
Md 485. 4c., black		
(d) Silk paper. Die cut.		
Md 486. 2c., blue	—	1 6
Md 487. 4c., black	—	0 9
(e) Silk paper. Perf. 12.		
Md 488. 4c., black		
(f) Wm. "U.S.I.R." Uncut.		
Md 489. 4c., black		
(g) Wmk. "U.S.I.R." Die cut.		
Md 490. 4c., black	—	0 6
(h) Wmk. "U.S.I.R." Perf. 12.		
Md 491. 4c., black		
ROSE (J.B.) & CO.		
1872. Long rect., with centaur in circle in centre. Perf. 12.		
(a) Silk paper.		
Md 492. 2c., black	—	0 4
Md 493. 4c., black	—	10 0
(b) Pink paper.		
Md 494. 2c., black	—	4 0

	UN. s. d.	USED. s. d.
(c) Wmk. "U.S I.R."		
Md 495. 2c., black		
RUMFORD CHEMICAL WORKS.		
Type 117.		
1881. Head to left on rectangular tablet. Wmk. "U S I.R." Perf. 12. Type 117.		
Md 496. 2c., green	—	1 6
Var.: Imperf.		
Md 497. 2c., green	—	4 0
SANDS (A. B. & D.)		
1863. Oblong rect., 100 x 14 mm. with figure of value in circle in centre. Perf. 12.		
(a) Thin paper.		
Md 498. 1c., green	—	1 6
(b) Experimental silk paper.		
Md 499 1c, green		
(c) Silk paper.		
Md 500. 1c., green	—	0 9
SANDS (M. P. J. & H. M.)		
1875. Type as for A. B. & D. Sands. Perf. 12.		
(a) Silk paper.		
Md 501. 2c., green	—	0 4
(b) Pink paper.		
Md 502. 2c, green	—	3 0
(c) Wmk. "U.S.I.R."		
Md 503. 2c., green	—	0 4
SCHEETZ'S BITTER CORDIAL.		
1872. Oblong rect., 87 x 15½ mm., with three-quarters portrait in oval. Silk paper. Perf. 12.		
Md 504. 4c., black	—	15 0
Var.: Imperf.		
Md 505. 4c., black		
SCHENCK (J. H.)		
1865. Oblong rect., 81 x 25 mm., with two oval disks side by side with portraits in each.		
(a) Thin paper. Perf. 12.		
Md 506. 1c., green		
Md 507. 6c., black		
(b) Thin paper. Imperf.		
Md 508. 1c, green	—	1 0
Md 509. 6c., black	—	3 0
(c) Thick paper. Imperf.		
Md 510. 1c., green		
(b) Silk paper. Imperf.		
Md 511. 1c., green	—	0 4
Md 512. 6c., black	—	1 6
(e) Pink paper. Imperf.		
Md 513. 1c., green	—	10 0
Md 514. 6c., black	—	12 0
(f) Wmk. "U.S.I.R."		
Md 515. 1c., green	—	0 4
Md 516. 6c., black	—	1 6
Type 118.		
SCHENCK (J.H.) & SON.		
1878. Three-quarters portrait to left. Wmk. "U S I.R." Perf. 12. Type 118.		
Md 517. 4c., black	—	0 4
SCHWARTZ (J. E.) & CO.		
1875. Oblong rect., 63 x 15 mm., with eagle in centre. Imperf.		
(a) Silk paper.		
Md 518. 1c., lake	—	2 6
(b) Pink paper.		
Md 519. 1c., lake	—	15 0
(c) Wmk "U.S.I.R."		
Md 520 1c., lake	—	1 6
Type 119.		
SCOVILL (A. L.) & CO.		
1864. Oblong rect., 33 x 20 mm., with female figure, seated, and holding pole and cap of Liberty. Perf. 12. Type 119.		

	UN. s. d.	USED. s. d.
(a) Thin paper.		
Md 521. 1c., black	—	0 2
Md 522. 2c., green	—	0 2
(b) Thick paper.		
Md 523. 1c., black	—	0 2
Md 524. 2c., green	—	0 2
(c) Experimental silk paper.		
Md 525. 2c., green		
(d) Silk paper.		
Md 526. 1c., black	—	0 2
Md 527. 2c., green	—	0 2

Type 120.

SEABURY & JOHNSON.

1880. Oblong rect., 52 x 15½ mm., with scene illustrating the Biblical story of the Good Samaritan in oval. Wmk. "U S I.R." Perf. 12. Type 120.

Md 528. 1c., black	—	3 0

Var. (1): The word "POROUS" erased with die.

Md 529. 1c., black		

Var. (2): The word "POROUS" erased with pen stroke.

Md 530. 1c., black		
Md 531. 1c., lake		

SEELYE (D. H.) & CO.

1865. Oblong rect., 75½ x 23 mm., with portrait in oval. Thin paper. Imperf.

Md 532. 8c., black	—	3 0

SIGESMOND (S. BROWN)

1881. Monogram "S.B.S." in circle. Wmk. "U.S.I.R." Perf. 12.

Md 533. 4c., blue	—	5 0

SIMMONS (M. A.)—IUKA, MISS.

1875. Three-quarters portrait to right. Perf. 12. Type 121

Type 121.

	UN. s. d.	USED s. d.
(a) Silk paper.		
Md 534. 1c., black	—	7 6
(b) Wmk. "U.S.I.R."		
Md 535. 1c., black		

SIMMONS (M. A.)—ST. LOUIS, MO.

1879. Type as for M. A. Simmons, Iuka, Miss. Wmk. "U S I R." Perf. 12.

Md 536. 1c., black	—	3 0

SMITH (S. N.) & CO.

1875. A tar-making scene in circular disk. Perf. 12.

(a) Silk paper.		
Md 537. 4c., black	—	0 9
(b) Wmk. "U.S.I.R."		
Md 538. 4c., black	—	0 9

Type 122.

STEVENS (H. R.)

1878. Oblong rect., 35 x 19½ mm. with bottle placed horizontally to right. Perf. 12. Type 122.

(a) Pink Paper.		
Md 539. 6c., black	—	12 6
(b) Wmk. "U.S.I.R."		
Md 540. 6c., black	—	0 4

Type 123.

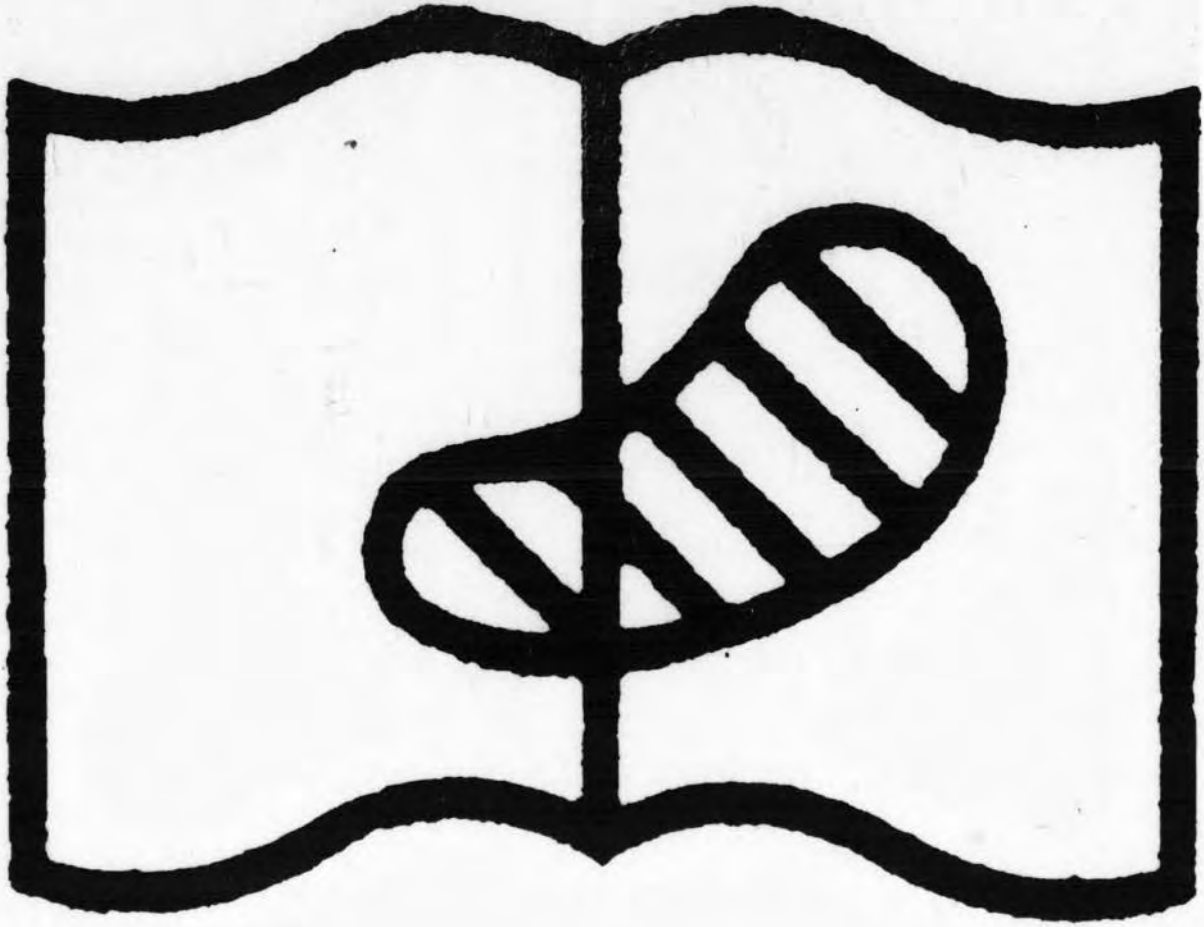
	UN. s. d.	USED. s. d.
1879. Circular disk with scroll bearing name. Type 123. Wmk. "U.S.I.R." Perf. 12.		
Md 541. 1c., brown	—	0 4
Md 542. 2c., chocolate ...	—	0 4
SWAIM (JAS)		
1863. Oblong rect., 160 x 32 mm., with signature and inscription in oval. Thin paper.		
(a) Die cut.		
Md 543. 6c., orange		
Md 544. 8c., orange		
(b) Uncut.		
Md 545. 8c., orange		
SWAIM (WM.)		
Date? Type as for Jas Swaim.		
(a) Thin paper.		
Md 546. 8c., orange (Die cut)	—	10 0
Md 547. 8c., orange (Uncut)		
(b) Thick paper.		
Md 548. 8c., orange (Die cut)	—	10 0
Md 549. 8c., orange (Uncut)		
(c) Silk paper.		
Md 550. 8c., orange (Die cut)	—	7 6
Md 551. 8c., orange (Uncut)		
(d) Wmk. "U.S.I.R."		
Md 552. 8c., orange (Die cut)	—	10 0
Md 553. 8c., orange (Uncut)		
SWETT (G.W.)		
1866. Oblong rect., 67 x 26 mm., with pine trees in centre. Die cut. Perf. 12.		
(a) Thin paper.		
Md 554. 4c., black	—	2 6
(b) Thick paper.		
Md 555. 4c., black		
1876. Type as last. Perf. 12.		
(a) Silk paper.		
Md 556. 4c., green		
Md 557. 4c., green (cut) ...	—	7 6
(b) Wmk. "U.S.I.R."		
Md 558. 4c., green		
Md 559. 4c., green (cut) ...	—	7 6
TALCOTT (GEO.)		
1877-79. Oblong rect., 89 x 14 mm., with inscription and white circle in centre. Perf. 12		
(a) Silk paper.		
Md 560. 4c., black	—	1 6
(b) Pink paper.		
Md 561. 4c., black		
(c) Wmk. "U.S.I.R."		
Md 562. 2c., vermilion ...	—	1 6
Md 563. 4c., black ...	—	1 6

Type 124.

	UN. s. d.	USED. s. d.
TARRANT & CO.		
1872. Mortar and pestle on a pile of books in circle. Perf. 12. Type 124.		
(a) Silk paper.		
Md 564. 4c., red	—	0 4
(b) Pink paper.		
Md 565. 4c., red	—	5 0
(c) Wmk. "U.S.I.R."		
Md 566. 4c., red	—	0 4
Md 567. 4c., pink	—	0 4

Type 125.

	UN. s. d.	USED. s. d.
THOMPSON (J.L.)		
1863. Eye in oval and inscriptions in rectangle. Perf. 12. Type 125.		
(a) Thin paper.		
Md 568. 1c., black	—	0 9
(b) Silk paper.		
Md 569. 1c., black	—	0 4
(c) Wmk. "U.S.I.R."		
Md 570. 1c., black	—	0 4
UNITED STATES PROPRIETARY MEDICINE CO.		
1867. Oblong rect., 91 x 18½ mm., with building in square. Perf. 12.		
(a) Thin paper.		
Md 571. 4c., black	—	3 0
Md 572. 6c., black		
(b) Thick paper.		
Md 573. 4c., black		
(c) Experimental silk paper.		
Md 574. 4c., black		
(d) Silk paper.		
Md 575. 4c., black	—	2 6



	UN. s. d.	USED. s. d.
VAN DUZER (S.R.)		
1869. Oblong rect., 61 x 22 mm. with female figure with long flowing hair in oval. Perf. 12.		
(a) Thin paper.		
Md 576. 4c., black	—	2 6
(b) Silk paper.		
Md 577. 4c., black	—	0 6
(c) Wmk. "U.S.I.R."		
Md 578. 4c., black	—	0 9
Md 579. 6c., black	—	2 6

Type 126.

VOGELER (A.) & CO.		
1874. Building in circle. Perf. 12. Type 126.		
(a) Silk paper.		
Md 580. 1c., black	—	0 2
b) Wmk. "U.S.I.R."		
Md 581. 1c., black	—	0 2

Type 127.

VOGELER, MEYER & CO.		
1877. Bull's head in circle. Perf. 12. Type 127.		
(a) Pink Paper.		
Md 582. 1c., vermilion ...	—	1 6
(b) Wmk. "U.S.I.R."		
Md 583. 1c., vermilion ...	—	0 2
WALKER (J.)		
1870. Oblong rect., 87 x 19 mm. with three-quarters portrait to left in oval. Perf 12.		
(a) Thin paper.		
Md 584. 4c., black	—	1 6
(b) Silk paper.		
Md 585. 4c., black	—	1 0
(c) Wmk. "U.S.I.R."		
Md 586. 4c., black	—	0 9

Type 128.

WARNER (H.H.) & CO.		
1881-82. A safe, with picture on door of negro gathering herbs, in centre. Wmk. "U.S.I.R." Perf. 12. Type 128.		
Md 587. 1c., brown	—	0 4
Md 588. 6c., brown	—	6 0
1881-82. Oblong rect., 85 x 11 mm or 95 x 18 mm., with device in centre as last. Wmk. "U.S.I.R." Perf 12.		
Md 589. 2c., brown	—	2 6
Md 590. 4c., brown	—	3 0
Md 591. 6c, brown	—	0 6

Type 129.

WEEKS & POTTER.		
1877. Oblong rect., with vacuum tube, with electric discharge and facsimile signature of firm across it, in rectangle. Perf. 12. Type 129.		
(a) Silk paper.		
Md 592. 1c., black	—	0 6
(b) Wm. "U.S.I.R."		
Md 593. 1c., black	—	0 6
1877. Oblong rect., with signature and inscriptions in centre. Perf. 12.		
(a) Silk paper.		
Md 594. 2c., black	—	6 0
Md 595. 4c., black	—	0 9
(b) Pink paper.		
Md 596. 4c., black	—	2 6
(c) Wmk. "U.S.I.R."		
Md 597. 4c., black	—	0 9

	UN. s. d.	USED. s. d.
1878. Type as last, colour changed. Perf. 12.		
(a) Pink paper.		
Md 598. 2c., red	—	2 6
(b) Wmk. "U.S.I.R."		
Md 599. 2c., red	—	0 6

Type 130.

WELLS, RICHARDSON & CO.

1880. Long rect., 14 x 29 mm., with child and dolphin in circle Wmk. "U.S.I.R." Perf. 12. Type 130.		
Md 600. 4c., black	—	2 0

WEST INDIA MANUFACTURING CO.

1877. Oblong rect., 139 x 17 mm., with eagle on rock in circle Perf. 12.		
(a) Silk paper.		
Md 601. 4c., black	—	10 0
(b) Pink paper.		
Md 602. 4c., black	—	15 0
(c) Wmk. "U.S.I.R."		
Md 603. 4c., black	—	15 0

WILDER (EDWARD).

1869. Building with mortar and pestle on top, in centre.		
(a) Thin paper.		
Md 604. 1c., green (uncut)		
Md 605. 1c., green (die cut)	—	3 0
Md 606. 4c, vermilion (uncut)		
Md 607. 4c, vermilion (die cut)	—	10 0
Md 608. 4c, lake (uncut) ...		
Md 609. 4c, lake (die cut) ...	—	10 0
(b) Silk paper.		
Md 610. 1c., green (uncut)		
Md 611. 1c., green (die cut)	—	2 0
Md 612. 4c., vermilion (uncut)		
Md 613. 4c., vermilion (die cut)	—	8 0
Md 614. 4c., lake (uncut) ...		
Md 615. 4c, lake (die cut)	—	5 0
(c) Wmk. "U.S.I.R."		
Md 616. 1c., green (uncut)		
Md 617. 1c., green (die cut)	—	1 6
Md 618. 4c, lake (uncut) ...		
Md 619. 4c., lake (die cut) ...	—	3 0

Type 131.

WILSON (E.A).

1871. Figure of value in oval. Perf. 12. Type 131.		
(a) Silk paper.		
Md 620. 12c., blue	—	7 6
(b) Wmk. "U.S.I.R."		
Md 621. 12c., blue		

WILSON (THOS. E.)

1867. Oblong rect., 41 x 24½mm., with signature in centre. Thin paper. Perf. 12.		
Md 622. 4c., black		

WORLD'S DISPENSARY ASSOCIATION.

1879. Long rect., with three-quarters portrait in circle. Wmk. "U.S.I.R." Perf. 12.		
Md 623. 1c., green	—	0 9
Md 624. 2c., black	—	0 4

Type 132.

WRIGHT'S INDIAN VEGETABLE PILLS.

1863. Three-quarters portrait to left in oval. Perf. 12. Type 132.		
(a) Thin paper.		
Md 625. 1c., green	—	0 6
(b) Thick paper.		
Md 626. 1c., green	—	0 6
(c) Silk paper.		
Md 627. 1c., green	—	0 3

	UN. s. d.	USED. s. d.
(d) Pink paper.		
Md 628. 1c., green	—	1 6
(e) Wmk. "U.S.I.R."		
Md 629. 1c, green	—	0 3

Type 132a.

ZEILIN (J.H.) & CO.

1871-76. Mortar and pestle, with inscriptions in rect. Imperf. Type 132a.

(a) Thin paper.		
Md 630. 2c., green	—	16 0
(b) Thick paper.		
Md 631. 2c., green	—	16 0
(c) Silk paper.		
Md 632. 2c., green	—	0 4
Md 633. 2c., green (perf. 12)		
Md 634. 2c., red (1876) ...		
(d) Pink paper.		
Md 635. 2c., green	—	7 6
(e) Wmk. "U.S.I.R."		
Md 636. 2c., green	—	0 3

MEDICINE WRAPPERS.

BURDSAL (J.S.) & CO.

1874. Type as for the United States Proprietary Medicine Co., below.

(a) Silk paper.		
Md w 1. 1c., black on white		
Md w 2. 1c., black on orange		
(b) Wmk. "U.S.I.R."		
Md w 3. 1c., black on white		
Md w 4. 1c., black on orange		

SOULE (E.L.) & CO. NEW YORK.

1863. Wrapper in two sections (1) a hor. rect. 83 x 30 mm., with the stamp proper (2) 15 mm. below this a rect., 57 x 26 mm, with directions for use of the pills. Inscriptions in centre of stamp. Thin paper.

Md w 5. 1c., blue		

SOULE (E.L.) & CO. SYRACUSE.

1867. Wrapper of type, etc. as last.

	UN. s. d.	USED. s. d.
(a) Thin paper.		
Md w 6. 1c., blue		
Md w 7. 1c., ultramarine ...		
(b) Silk paper.		
Md w 8. 1c., blue		

UNITED STATES PROPRIETARY MEDICINE CO.

1867. Oblong rect., 89 x 52 mm., with figure of a man in oval in centre and inscriptions on band.

(a) Thin paper.		
Md w 9. 1c., black on white		
Md w 10. 1c., black on yellow		
Md w 11. 1c., black on orange		
(b) Silk paper.		
Md w 12. 1c,. black on white		
Md w 13 1c., black on orange		

Type 133.

PERFUMERY STAMPS.

BAZIN (X.)

Not issued. Oblong rect., 87 x 17½ mm., with female figure and child with flowers in centre. Type 133.

P 1. 2c., blue		
P 2. 2c., green		
P 3. 2c., vermilion		

Type 134.

CORNING & TAPPAN.

1879. Circular stamp with Cupid young girl in centre. Wmk. "U.S.I.R." Type 134.

		UN. s. d.	USED. s. d.
(1) Imperf.			
P 4.	1c., black		
P 5.	1c., blue		
(2) Perf. 12.			
P 6.	1c., black		
P 7.	1c., blue	—	0 4
(3) Die Cut.			
P 8.	1c., black		
P 9.	1c., black (name of firm erased in MS).		

FETRIDGE & CO.

1864. Oblong rect., 89 x 22 mm., with flowers in circle in centre. Thin paper. Die cut.

P 10.	2c., vermilion ...	—	25 0

HOYT (E W.) & CO.

1877-80. Oblong rects., increasing in size with value, with monogram "H & Co." in circle in centre. Die cut.

(a) Silk paper.			
P 11.	1c., black	—	0 9
P 12.	4c., black	—	2 6
(b) Pink paper.			
P 13.	1c., black	—	2 0
P 14.	4c., black	—	6 0
(c) Wmk., "U.S.I.R."			
P 15.	1c., black	—	0 9
P 16.	2c., black	—	7 6
P 17.	4c., black	—	3 0

Type 135.

KIDDER & LAIRD.

1881. Star and crescent in horizontal oval. Wmk. "U S I R" Perf. 12. Type 135.

		UN. s. d.	USED. s. d.
P 18.	1c., vermilion ...	—	0 9
P 19.	2c., vermilion ...	—	3 0

LAIRD (GEO. W.)

1870. Large rect. 52 x 87 mm., with female portrait to left in centre.

(a) Thin paper.			
P 20.	3c., black (uncut) ...		
P 21.	3c., black (die cut) ...		
(b) Silk paper.			
P 22.	3c., black (uncut) ...		
P 23.	3c., black (die cut) ...	—	2 6
(c) Pink paper.			
P 24.	3c., black (uncut) ...		
P 25.	3c., black (die cut) ...		
(d) Wmk. "U.S.I.R."			
P 26.	3c., black (uncut) ...		
P 27.	3c., black (die cut) ...	—	2 6

Type 136.

LANMAN & KEMP.

1874. Phoenix arising from flames in centre. Perf. 12. Type 136.

(a) Silk paper.			
P 28.	1c., black	—	0 4
P 29.	2c., brown	—	1 0
P 30.	3c., green	—	0 9
(b) Pink paper.			
P 31.	1c., black	—	25 0
(c) Wmk. "U S.I.R."			
P 32.	1c., black	—	0 9
P 33.	2c., brown	—	0 6
P 34.	3c., green	—	0 6

Type 137.

TETLOWS' PERFUMERY.

1881. Flowers in circle. Wmk. "U.S.I.R." Perf 12. Type 137.

P 35.	1c., vermilion ...	—	0 2

Type 138.

WOODWORTH (C.B.) & SON.

1872-77. Three-quarters portrait to right. Perf. 12. Type 138.

		UN. s. d.	USED. s. d.
(a) Thin paper.			
P 36.	1c., green		
(b) Experimental silk paper.			
P 37.	1c., green		
(c) Silk paper.			
P 38.	1c., green	—	0 4
P 39.	2c., blue	—	7 6
(d) Pink paper.			
P 40.	1c., green	—	5 0
P 41.	2c., blue		
(e) Wmk. "U.S.I.R."			
P 42.	1c., green	—	0 6
P 43.	2c., blue	—	1 0

Type 139.

WRIGHT (R. & G.A.)

1866. Arms of the State of Pennsylvania in horizontal oval. Perf. 12. Type 139.

		UN. s. d.	USED. s. d.
(a) Thin paper.			
P 44.	1c., blue	—	1 6
P 45.	2c., black	—	3 0
P 46.	3c., lake	—	5 0
P 47.	4c., green	—	3 0
(b) Thick paper.			
P 48.	2c., black		
P 49.	4c., green		
(c) Experimental silk paper.			
P 50.	1c., blue		
P 51.	3c., lake		
P 52.	4c., green		
(d) Silk paper.			
P 53.	1c., blue	—	0 9
P 54.	2c., black	—	3 0
P 55.	3c., lake	—	7 6
P 56.	4c., green	—	15 0
(e) Wmk., "U.S.I.R."			
P 57.	1c., blue	—	1 0
P 58.	2c., black	—	5 0
P 59.	3c., lake	—	7 6
P 60.	4c., green	—	10 0

Type 140.

YOUNG, LADD & COFFIN.

1877. A cologne bottle stopper in centre. Type 140.

A. Imperf.

		UN. s. d.	USED. s. d.
(a) Silk paper.			
P 61.	1c., green	—	1 6
P 62.	3c., vermilion ...		
P 63.	4c., brown		
(b) Pink paper.			
P 64.	1c., green	—	2 6
P 65.	2c., blue	—	5 0
P 66.	3c., vermilion ...	—	2 0
P 67.	4c., brown	—	4 0
(c) Wmk., "U.S.I.R."			
P 68.	1c., green	—	0 4
P 69.	2c., blue	—	1 6
P 70.	3c., vermilion ...	—	0 9
P 71.	4c., brown	—	0 9

B. Perf. 12.

		UN. s. d.	USED. s. d.
(a) Silk paper.			
P 72.	1c., green	—	2 6
P 73.	2c., blue	—	2 6
P 74.	3c., vermilion ...	—	1 0
P 75.	4c., brown	—	1 6
(b) Pink paper.			
P 76.	1c., green	—	2 0
P 77.	2c., blue	—	2 0
P 78.	3c., vermilion ...	—	2 0
P 79.	4c., brown	—	1 0
(c) Wmk., "U.S.I.R."			
P 80.	1c., green	—	0 9
P 81.	2c., blue	—	0 9
P 82.	3c., vermilion ...	—	0 9
P 83.	4c., brown	—	0 9

PLAYING CARDS.

CATERSON, BROTZ & CO.

Not issued. Ace of hearts in centre. Wmk., "U.S.I.R."

		UN. s. d.	USED. s. d.
Pc 1.	5c., brown		

Type 141.

DOUGHERTY (A).

1864-66. Ace of spades in centre. Perf. 12. Type 141.

		UN. s. d.	USED. s. d.
(a) Thin paper.			
Pc 2.	2c., orange	—	7 6
Pc 3.	4c., black	—	7 6
Pc 4.	5c., blue	—	0 9
Pc 5.	5c., ultramarine ...	—	1 0
Pc 6.	10c., blue	—	10 0
(b) Thick paper.			
Pc 7.	5c., blue	—	1 0
(c) Experimental silk paper.			
Pc 8.	5c., blue		
(d) Silk paper.			
Pc 9.	5c., blue	—	0 4
Pc 10.	5c., ultramarine ...	—	0 6
(e) Pink paper.			
Pc 11.	5c., blue	—	3 0

1878. Type as last, but smaller stamp. Wmk., "U S I R." Perf. 12

Pc 12.	5c., blue	—	0 2
Pc 13.	5c., ultramarine ...	—	0 2

Type 142.

EAGLE CARD CO.

1880. Eagle on U.S. shield. Wmk., "U S I.R." Perf. 12 Type 142.

Pc 14.	5c., black	—	7 6

Type 143.

GOODALL (CHAS).

1870. Four cards with Ace of spades in centre. Perf. 12. Type 143.

		UN. s. d.	USED. s. d.
(a) Thin paper.			
Pc 15.	5c., black	—	12 0
(b) Silk paper.			
Pc 16.	5c., black	—	0 2

Type 144.

HART (SAMUEL) & CO.

1866. Inscription in oval. Perf. 12. Type 144.

(a) Thin paper.			
Pc 17.	5c., black	—	1 6
(b) Silk paper.			
Pc 18.	5c., black	—	0 4

Type 145.

LAWRENCE & COHEN.

1865. Knave of clubs in centre. Perf. 12.

(a) Thin paper.			
Pc 19.	2c., blue	—	7 6
Pc 20.	5c., green	—	2 0
(b) Thick paper.			
Pc 21.	5c., green		
(c) Experimental silk paper.			
Pc 22.	5c., green		
(d) Silk paper.			
Pc 23.	5c., green	—	0 6

	UN. s. d.	USED. s. d.

Type 146.

LEVY (JOHN J.)

1867. Inscription in centre. Perf. 12. Type 146.

(a) Thin paper.

Pc 24. 5c., black ... ... — 2 0

(b) Thick paper.

Pc 25. 5c., black ... ... — 2 0

(c) Silk paper.

Pc 26. 5c., black ... ... — 2 6

MAUGER (VICTOR E.) & PIETRIE.

1877. Type of Chas. Goodall. Perf. 12.

(a) Silk paper.

Pc 27. 5c., blue ... ... — 0 2

(b) Pink paper.

Pc 28. 5c., blue ... ... — 1 0

(c) Wmk. "U.S.I.R."

Pc 29. 5c., blue ... ... — 0 2

Type 147.

NEW YORK CONSOLIDATED CARD CO.

1876. Hand holding 13 cards in centre. Perf. 12. Type 147.

(a) Silk paper.

Pc 30. 5c., black ... ... — 0 9

(b) Pink paper.

Pc 31. 5c., black ... ... — 1 6

(c) Wmk. "U.S.I.R."

Pc 32. 5c., black ... ... — 0 6

PAPIER FABRIQUE CO.

1873. A diamond on ground of radiating lines in circle. Perf. 12. Type 148.

Type 148.

(a) Silk paper.

Pc 33. 5c., black ... ... — 0 9

(b) Pink paper.

Pc 34. 5c., black ... ... — 5 0

(c) Wmk. "U.S.I.R."

Pc 35. 5c., black ... ... — 0 6

Type 149.

RUSSELL, MORGAN & CO.

1881. Tiger's head in circle. Wmk. "U.S.I.R." Perf. 12. Type 149.

Pc 36. 5c., black ... ... — 1 0

PRIVATE PROPRIETARY

(1899-1900)

ANTIKAMNIA CHEMICAL CO.

Oblong rect., 34½ x 23 mm., with monogram "AK" on pill box, with name "ANTIKAMNIA" in curve above in centre. Wmk., "U.S.I.R." Slot perf.*

Pp 1. 2½c., carmine ... 1 6 —

BRANCA (F).

Oblong rect., 50 x 23 mm., with eagle on globe with inscription in centre. Wmk. "U.S.I.R."

(a) Rouletted.

Pp 2. 4c., black ... ... 4 6 —

(b) Slot perf.

Pp 2a. 4c., black ... ...

EMERSON DRUG CO.

Bottle in centre. Wmk., "U.S.I.R." Slot perf.*

Pp 3. ¼c., carmine 0 6 0 2
Pp 4. ⅜c., green 0 6 0 2
Pp 5. 1¼c., violet-brown ... 0 9 0 4
Pp 6. 2½c., orange 1 0 0 6

Type 150.

FLETCHER (C.H.)

Oblong rect., 50 x 19 mm., with signature in centre. Wmk. U.S.I.R. Type 150.

(a) Rouletted.

	UN. s. d.	USED. s. d.
Pp 7. 1¼c., black	0 6	—

(b) Slot perf.*

Pp 7a 1¼c., black		

HOSTETTER CO.

Long oblong rect., 137 x 16 mm., with portrait in oval in centre. Wmk. U.S.I.R. Imperf.

Pp 8. 2½c., black	1 0	—

Type 151.

JOHNSON & JOHNSON.

Oblong rect., with cross in centre. Wmk., "U.S.I.R." Type 151.

(a) Rouletted.

Pp 9. ⅝c., carmine ...	0 3	—

(b) Slot perf.*

Pp 9a. ⅝c., carmine ...		

Type 152.

LANMAN & KEMP.

Oblong rect., with phœnix in centre. Wmk. U.S.I.R. Type 152.

(a) Rouletted

	UN. s. d.	USED. s. d.
Pp 10. ⅝c., green	—	1 0
Pp 11. 1¼c., brown	—	2 0
Pp 12. 1⅞c., blue	—	1 6

(b) Slot perf.*

Pp 12a. ⅝c., green		
Pp 12b. 1¼c., brown	—	2 0
Pp 12c. 1⅞c., blue		

LEE (J. ELLWOOD) CO.

Chemical works in small circle from which 16 legs proceed on white toothed circle in centre. Wmk. "U.S.I.R." Slot perf.*

Pp 13. ⅛c., deep blue ...	0 4	—
Pp 14. ⅝c., carmine ...	0 4	—
Pp 15. 1¼c., green ...	0 9	—
Pp 16. 2½c., orange ...	1 3	—
Pp 17. 5c., chocolate ...	1 6	—

Type 153.

MARCHAND (CHARLES).

Portrait in oval in centre. Wmk. "U.S.I.R." Type 153.

(a) Rouletted

Pp 18. ⅝c., black	—	2 6
Pp 19. 1¼c., black	—	1 0
Pp 20. 1⅞c., black	—	1 6
Pp 21. 2½c., black	—	1 0
Pp 22. 3⅛c., black	—	2 6
Pp 23. 4⅜c., black	—	7 6
Pp 24. 7½c., black	—	7 6

(b) Slot perf.*

Pp 24a ⅝c., block		
Pp 24b 1¼c., black		
Pp 24c 1⅞c., black		
Pp 24d 2½c., black		
Pp 24e 3⅛c., black		
Pp 24f 4⅜c., black		
Pp 24g 7½c., black		

OD CHEMICAL CO.

Oblong rect., 50 x 19 mm., with monogram in circle in centre and words GENUINE SANMETTO in a curve on either side. Wmk. "U.S.I.R." Slot perf.*

Pp 25. 2½c., carmine	2 0	—

PISO CO.

Oblong rect., 50 x 19 mm., with signature in centre. Wmk. "U.S.I.R." Rouletted.

Pp 26. ⅝c., ultramarine ...	0 4	—
Pp 27. ⅝c., greenish-blue ...	0 6	—

* See note on page 10.

	UN. s. d.	USED s. d.
Var.: Imperf.		
Pp 28. ⅝c., ultramarine ...	20 0	—
Var.: Slot perf.*		
Pp 28a. ⅝c., blue	3 0	—

Type 154.

RADWAY & CO.

Oblong rect., 50 x 19 mm., with letters "RRR" in centre Wmk "U.S.I.R." Rouletted. Type 154.

Pp 29. ⅝c., ultramarine ...	2 6	—
(b) Slot perf.*		
Pp 29a. ⅝c., ultramarine ...		

Type 155.

WARNER'S SAFE CURE CO.

Oblong rect, 50 x 19 mm., with negro gathering herbs, on door of safe. Wmk. "U.S.I.R." Type 155.

(a) Rouletted		
Pp 30. 3⅛c., brown	1 0	—
(b) Slot perf.*		
Pp 30a. 3⅛c., brown		

	UN. s. d.	USED s. d.
WILLIAMS MEDICINE CO.		
Inscription "Pink pills for pale people" in circle in centre.* Wmk. "U.S.I.R." Slot perf.		
Pp 31 1¼c., carmine	1 0	—

VARIOUS DUTIES.

NOTE. We omit all Tobacco bands as well as the Beer, Spirits and Lock Seal stamps.

Type 156.

CUSTOM HOUSE.

1887. Portrait in oval and inscriptions in oblong rect. Rouletted. Type 156.

V	1.	20c., carmine ...	...
V	2.	30c., orange ...	...
V	3.	40c., green .	...
V	4.	50c., blue ...	...
V	5.	60c., violet ...	...
V	6.	70c., brown-violet	...
V	7	80c., bistre ...	...
V	8.	90c., black ...	...

Type 157.

TOBACCO.

a. For Smoking.

1868. Various types, lettered above "Class 32 cents." Type 157.

V	9.	1oz., black (Negro's head)
V	10.	2 oz., black (Head of Liberty)
V	11.	3 oz., black (Indian)

*See note on page 10.

	UN. s. d.	USED. s. d.

Type 158.

1868. Head in centre, lettered below "Class 16 cents" Type 158

V 12. 2 oz., green ... ...

b Snuff.

1869. Various types, lettered "Class 32 cents."

V 13. 1 oz., black ... ...
V 14. 2 oz., black ... ...

1869. As last, with inscription "U.S. INTER. REV."

V 15. 2 oz., black ... ...

1871. As last, on violet paper.

V 16. 1 oz., black ... ...
V 17. 2 oz., black ... ...

1872. Various types, on violet paper.

V 18. ½ oz., black ... ...
V 19. 1 oz., black ... ...
V 20. 2 oz., black ... ...

Type 159.

1875. Various types. Type 159. &c.

V 21. ½ oz., black ... ...
V 22. 1 oz., black ... ...
V 23. 2 oz., black ... ...

1875. As last, on green paper.

V 24. ½ oz., black ... ...
V 25. 1 oz., black ... ...
V 26. 2 oz., black ... ...

Type 160.

1878. Various types, on green paper Type 160, &c.

V 27. ½ oz., black ... ...
V 28. 1 oz., black ... ...
V 29. 2 oz., black ... ...

1879. Head to left in oval.

V 30. ½ oz., black ... ...
V 31. 1 oz., black ... ...
V 32. 2 oz., black ... ...
V 33. 3 oz., black ... ...

1883. As last, with change of date.

V 34. ½ oz., black ... ...
V 35. 1 oz., black ... ...
V 36. 2 oz., black ... ...
V 37. 3 oz., black ... ...

1890. As last, surcharged in red "ACT OF.....1890."

V 38. ½ oz., black ... ...
V 39. 1 oz., black ... ...
V 40. 2 oz., black ... ...
V 41. 3 oz., black ... ...

1891. Lettered "SERIES OF 1891." Green paper.

V 42. ½ oz., black ... ...
V 43. 2 oz., black ... ...

c. Cigarettes

1879. Portrait in oval. Perf 12.

V 44. 20 cig., black ... ...

1879. As last, on green paper. Rouletted.

V 45. 10 cig., black ... ...
V 46. 20 cig., black ... ...

1883. As last, surcharged in red "ACT OF.....1883."

V 47. 10 cig., black ... ...
V 48. 20 cig., black ... ...

1883. As last. Green paper. Wmk. "U.S.I.R." Perf. 12.

V 49. 10 cig., black ... ...
V 50. 20 cig., black ... ...

1883. As last. Violet paper. Imperf.

V 51. 20 cig., black ... ...

1893. As last. Blue paper. Rouletted.

V 52. 10 cig., blue on blue ...
V 53. 20 cig., blue on blue ...

1897. As last, surcharged in red "ISSUED UNDER.....1897"

V 54. 10 cig., blue ... ...
V 55. 20 cig., blue ... ...

1897. As last, Rouletted.

V 56. 10 cig., red on blue ...
V 57. 20 cig., red on blue ...

1898. As last, surcharged "SERIES OF 1898."

(a) Red surcharge.

V 58. 10 cig., red on blue ...
V 59. 20 cig., red on blue ...

	UN. s. d.	USED. s. d.
Var: With double surcharge		
V 60. 10 cig., red on blue ...		
V 61. 20 cig., red on blue ...		
(b) Blue surcharge.		
V 62. 10 cig., red on blue ...		
V 63. 20 cig., red on blue ...		
Var: With double surcharge.		
V 64. 10 cig., red on blue ...		
V 65. 20 cig., red on blue ...		
d. Imported cigarettes		

Type 161.

1879. Various types. Type 161 and another.		
V 66. 10 cig., black ...		
V 67. 20 cig., black ...	—	2 6

STATES.

ALABAMA.

Type 162.

Tax on Seals.

1867. Shield with Arms in centre. Perf. 12. Type 162.		
1. 1 dol., vermilion	—	4 0
2. 2 dols., blue		
3. 2 dols., green		
4. 3 dols., blue		
Var (1): Imperf.		
5. 1 dol., vermilion		
Var (2): Rouletted.		
6. 1 dol., vermilion		

CALIFORNIA.

Attorney at law.

1857. Value in centre, in an oblong cartouch, of a circle lettered "CALIFORNIA STATE TAX." Surcharged with initials "G.W.W." in blue. Thin bluish paper. Type similar to 164.		
10 dols., carmine		

BILL OF LADING.

1857. Range in an oblong cartouch in centre of circle. Lettered "FIRST" "SECOND" "THIRD" or "FOURTH." Thin bluish or white paper		
(1) Surcharged "G.W.W." in blue (1857)		
20c., red (shades) ...		
30c., ,, ...		
40c., ,, ...		
50c., ,, ...		
60c., ,, ...		
1d., ,, ...		
2d., ,, ...		
3d., ,, ...		
4d., ,, ...		
10d., ,, ...		
20d., ,, ...		
30d., ,, ...		
40d., ,, ...		
100d., ,, ...		
200d., ,, ...		
300d., ,, ...		
400d., ,, ...		
(2) Surcharged "A.R.M." in a double circle in blue or black (2 types) (1858).		
20c., red (shades) ...		
30c., ,, ...		
40c., ,, ...		
50c., ,, ...		
60c., ,, ...		
1d., ,, ...		
2d., ,, ...		
3d., ,, ...		
4d., ,, ...		
10d., ,, ...		
20d., ,, ...		
30d., ,, ...		
40d., ,, ...		
100d., ,, ...		
200d., ,, ...		
300d., ,, ...		
400d., ,, ...		
(3) Surcharged "S.H.B." in a circle, in blue (1859)		
20c., red (shades) ...		
30c., ,, ...		
40c., ,, ...		

50c., red (shades) ... ...
60c., ,, ...
1d., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
10d., ,, ...
20d., ,, ...
30d., ,, ...
40d., ,, ...
100d., ,, ...
200d., ,, ...
300d., ,, ...
400d., ,, ...

Type 164.

BILLS OF EXCHANGE.

1857. Range in an oblong cartouche in centre of circle. Lettered "FIRST (SECOND OR THIRD)" Type 164.

A. Thin white paper.

(1) Sur. "G.W.W." in black.

8c., blue ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d. 40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
5d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., ,, ...
20d., ,, ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...

(2) Sur. "G.W.W." in blue.

8c., blue ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., ,, ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...

(3) Sur. "G.W.W." in red.

8c., blue ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., ,, ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...

(B) Blue laid paper.

(1) Sur. "G.W.W." in black.

8c., blue ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., ,, ...

30d., blue ... ...
38d., ,, ...
40d., ,, ...
56d., ,, ...

(2) Sur. "G.W.W." in blue ...

8c., blue ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., ,, ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...

(3) Sur. "G.W.W." in red.

8c., blue ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., ,, ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...

1858. Same type as last. Thin bluish paper.

(1) Surcharged "G.W.W." in blue.

8c., carmine ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., carmine ... ...
14d., ,, ...
20d., ,, ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...
90d., ,, ...
175d., ,, ...

(2) Sur. "G.W.R." in a circle (2 types) (1862).

8c., carmine ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., ,, ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...
90d., ,, ...
175d., ,, ...

(3) Sur. "G.W.R." in a double circle. (1863.)

8c., carmine ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., ,, ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...
90d., ,, ...
175d., ,, ...

1863. Same type as last. Thin white paper.

(1) Sur. "S.H.B." in blue.

8c., carmine ... ...
20c., ,, ...

30c., carmine ... ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d 40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., ,, ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...
90d., ,, ...
175d., ,, ...

Var: On laid paper.

8c., carmine ... ...

(2) Sur. "G.R.W." in blue (2 types).

8c., carmine ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d. 40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., ,, ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...
90d., ,, ...
175d., ,, ...

Var: On laid paper.

8c., carmine ... ...
20c., ,, ...

(3) Sur. "G.O" in a circle in blue.

8c., carmine ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...
14d., ,, ...
20d., carmine ... ...
30d., ,, ...
38d., ,, ...
40d., ,, ...
56d., ,, ...
90d., ,, ...
175d., ,, ...

186 ? Type as last but words "CALIFORNIA STATE" larger as is also the cartouche in centre. Sur. "S.H.B." in a circle in blue.

4d., carmine ... ...
10d., ,, ...
20d., ,, ...

186 ? Type as before, but words "EXCHANGE," "FIRST," "SECOND" in double lined letters

(1) Sur. "G.R.W." in a circle in blue (2 types).

8c., carmine ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d. ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...

Error: "TAN" instead of "TAX."

30c., carmine

(2) Sur. "G.O." in a circle in blue (2 types).

8c., carmine ... ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
60c., ,, ...
80c., ,, ...
1d., ,, ...
1d.40c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
6d., ,, ...
8d., ,, ...
10d., ,, ...

Error: "TAN" instead of "TAX."

30c., carmine ... ...

FIRE INSURANCE.

1857. Similar type to that for Bills of Lading. Thin bluish wove paper.

A. 3 Mo (months).

(1) Sur. "S.H.B." in a circle in blue.

5c., carmine (shades) ...
10c., ,, ...
12½c., ,, ...
25c., ,, ...
1d., ,, ...
1d.25c., ,, ...
2d.50c., ,, ...
5d., ,, ...

(2) Sur. "A.R.M." in a double circle in blue (2 types).

5c., carmine (shades) ...
10c., ,, ...
12½c., ,, ...
25c., ,, ...
1d., ,, ...
1d.25c., ,, ...
2d.50c., ,, ...
5d., ,, ...

(3) Sur. "G.W.W." in blue.

5c., carmine (shades) ...
10c., ,, ...
12½c., ,, ...
25c., ,, ...
1d., ,, ...
1d.25c., ,, ...
2d.50c., ,, ...
5d., ,, ...

B. 6 Mo. (months).

(1) Sur. "S.H.B." in a circle in blue

10c., carmine (shades)
20c., ,, ...
25c., ,, ...
50c., ,, ...
1d., ,, ...
2d.50c., ,, ...
5d., ,, ...

(2) Sur. "A.R.M." in a double circle in blue (2 types).

10c., carmine (shades) ...
20c., ,, ...
25c., ,, ...
50c., ,, ...
1d., ,, ...
2d.50c., ,, ...
5d., ,, ...

(3) Sur. "G.W.W." in blue.

10c., carmine (shades) ...
20c., ,, ...
25c., ,, ...
50c., ,, ...
1d., ,, ...
2d.50c., ,, ...
5d., ,, ...

C. 9 Mo. (months).

(1) Sur. "S.H.B." in a circle in blue.

15c., carmine ... ...
1d., ,, ...

(2) Sur. "A.R.M." in a double circle in blue (2 types).

15c., carmine ... ...
1d., ,, ...

(3) Sur. "G.W.W." in blue.

15c., carmine ... ...
1d., ,, ...

D. 12 Mo (months).

(1) Sur. "S.H.B." in a circle in blue.

15c., carmine (shades) ...
20c., ,, ...
50c., ,, ...
1d., ,, ...
2d., ,, ...
5d., ,, ...
10d., ,, ...

(2) Sur. "A.R.M." in a double circle in blue (2 types).

15c., carmine (shades) ...
20c., ,, ...
50c., ,, ...
1d., ,, ...
2d., ,, ...
5d., ,, ...
10d., ,, ...

(3) Sur. "G.W.W." in blue.

15c., carmine (shades) ...
20c., ,, ...
50c., ,, ...
1d., ,, ...
2d., ,, ...
5d., ,, ...
10d., ,, ...

MARINE INSURANCE.

1857. Similar type to that of Bills of Exchange. Thin white paper. Sur. "G.W.W." in blue. Type 164.

20c., blue ($50-$100) ...
30c., ,, ($100-$150) ...
40c., ,, ($150-$200) ...
70c., ,, ($200-$250) ...

1857. As last, colour changed.

20c., carmine ... ...
30c., ,, ...
40c., ,, ...
70c., ,, ...

Errors:

20c., carmine ($150-$300)
30c., ,, ($200-$150)

1857? As last, but range altered.

4c., blue ($20 $50) ...
10c., ,, ($50-$100) ...
15c., ,, ($100-$150) ...
20c., ,, ($150-$200) ...
30c., ,, ($200-$300) ...
40c., ,, ($300-$400) ...
50c., ,, ($400-$500) ...
70c., ,, ($500-$750) ...

1d., blue ($750-$1000) ...
1d. 50c , ,, ($1000-$1500) ...
2d , ,, ($1500-$2000) ...
3d , ,, ($2000-$3000) ...
4d , ,, ($3000-$4000) ...
5d , ,, ($4000-$5000) ...
7d., ,, ($5000-$6000) ...
10d., ,, ($7000-$10000)

1857? As last except surcharge in blue: colour changed.

(1) Sur. "S.H.B" in a circle in blue

4c., carmine ...
10c., ,, ...
15c., ,, ...
20c., ,, ...
30c., ,, ...
40c., ,, ...
50c., ,, ...
70c , ,, ...
1d., ,, ...
1d. 50c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
5d., ,, ...
7d., ,, ...
10d., ,, ...

(2) Sur. "G.R.W" in a circle in blue (2 types).

4c , carmine ...
10c , ,, ...
15c., ,, ...
20c., ,, ...
30c , ,, ...
40c., ,, ...
50c., ,, ...
70c , ,, ...
1d., ,, ...
1d. 50c , ,, ...
2d , ,, ...
3d., ,, ...
4d., ,, ...
5d., ,, ...
7d., ,, ...
10d., ,, ...

(3) Sur. "G.O" in a circle in blue (2 types).

4c., carmine ...
10c., ,, ...
15c , ,, ...
20c , ,, ...
30c., ,, ...
40c., ,, ...
50c., ,, ...
70c., ,, ...
1d., ,, ...
1d. 50c., ,, ...
2d., ,, ...
3d., ,, ...
4d., ,, ...
5d., ,, ...
7d , ,, ...
10d., ,, ...

PASSENGER.

1857. Similar type to that of Bills of Exchange. Thin white paper. Type 164.

(1) Sur. "G.O" in a circle in blue.

P 1. 2d., carmine (steerage)
P 2. 3d., ,, (3rd class)?
P 3. 4d., ,, (2nd class)
P 4. 6d., ,, (1st class)

(2) Sur. "A.R.M" in a double circle in blue.

P 5. 2d., carmine (steerage)
P 6. 3d., ,, (3rd class)?
P 7. 4d., ,, (2nd class)
P 8. 6d., ,, (1st class)

Type 165.

STATE REVENUE.

1867. Figure of value in various frames. Imperf. Type 165.

(1) Sur. "G O" in a circle in blue (2 types).

S 1. 4c., orange ...
S 2. 8c., brown ...
S 3. 10c., blue ...
S 4. 15c , blue ...
S 5. 20c., brown ...
S 6. 30c., carmine ...
S 7. 30c., brown ...
S 8. 40c., carmine ...
S 9. 50c., carmine ...
S 10. 50c., brown ...
S 11. 50c , violet ...
S 12. 50c., yellow ...
S 13. 60c., carmine ...
S 14. 70c , brown ...
S 15. 70c , orange ...
S 16. 80c., carmine ...
S 17. 1d , violet ...
S 18. 1d , brown ...
S 19. 1d., orange ...
S 20. 1d., lemon-yellow ...
S 21. 1d. 40c., green ...
S 22. 1d. 50c., green ...
S 23. 2d., violet ...
S 24. 2d., lilac ...
S 25. 3d., carmine ...
S 26. 3d., green ...
S 27. 3d., blue ...
S 28. 4d., carmine ...
S 29. 4d., green ...
S 30. 5d., carmine ...
S 31. 5d., violet ...
S 32. 6d , rose ...
S 33. 7d., brown ...
S 34. 7d., violet ...

S 35. 7d., blue ...
S 36. 8d., brown ...
S 37. 10d., brown ...
S 38. 10d., violet-brown ...
S 39. 10d., violet ...
S 40. 14d., brown ...
S 41. 15d., blue ...
S 42. 15d., brown ...
S 43. 19d., brown ...
S 44. 20d., carmine ...
S 45. 28d., violet ...
S 46. 30d., carmine ...
S 47. 38d., violet ...
S 48. 45d., brown ...
S 49. 45d., violet ...
S 50. 56d., brown ...
S 51. 56d., violet ...

(2) Sur. "R.W." in a circle in blue or black.

S 52. 4c., orange ...
S 53. 8c., brown ...
S 54. 10c., blue ...
S 55. 15c., blue ...
S 56. 20c., brown ...
S 57. 30c., carmine ...
S 58. 30c., brown ...
S 59. 40c., carmine ...
S 60. 50c., carmine ...
S 61. 50c., brown ...
S 62. 50c., violet ...
S 63. 50c., yellow ...
S 64. 60c., carmine ...
S 65. 70c., brown ...
S 66. 70c., orange ...
S 67. 80c., carmine ...
S 68. 1d., violet ...
S 69. 1d., brown ...
S 70. 1d., orange ...
S 71. 1d., lemon-yellow ...
S 72. 1d. 40c., green ...
S 73. 1d. 50c., green ...
S 74. 2d., violet ...
S 75. 2d., lilac ...
S 76. 3d., carmine ...
S 77. 3d., green ...
S 78. 3d., blue ...
S 79. 4d., carmine ...
S 80. 4d., green ...
S 81. 5d., carmine ...
S 82. 5d., violet ...
S 83. 6d., rose ...
S 84. 7d., brown ...
S 85. 7d., violet ...
S 86. 7d., blue ...
S 87. 8d., brown ...
S 88. 10d., brown ...
S 89. 10d., violet-brown ...
S 90. 10d., violet ...
S 91. 14d., brown ...
S 92. 15d., blue ...
S 93. 15d., brown ...
S 94. 19d., brown ...
S 95. 20d., carmine ...
S 96. 28d., violet ...
S 97. 30d., carmine ...
S 98. 38d., violet ...
S 99. 45d., brown ...
S 100. 45d., violet ...
S 101. 56d., brown ...
S 102. 56d., violet ...

(3) Sur. "J.J.G." in a circle in black

S 103. 4c., orange ...
S 104. 8c., brown ...
S 105. 10c., blue ...
S 106. 15c., blue ...
S 107. 20c., brown ...
S 108. 30c., carmine ...
S 109. 30c., brown ...
S 110. 40c., carmine ...
S 111. 50c., carmine ...
S 112. 50c., brown ...
S 113. 50c., violet ...
S 114. 50c., yellow ...
S 115. 60c., carmine ...
S 116. 70c., brown ...
S 117. 70c., orange ...
S 118. 80c., carmine ...
S 119. 1d., violet ...
S 120. 1d., brown ...
S 121. 1d., orange ...
S 122. 1d., lemon-yellow ...
S 123. 1d. 40c., green ...
S 124. 1d. 50c., green ...
S 125. 2d., violet ...
S 126. 2d., lilac ...
S 127. 3d., carmine ...
S 128. 3d., green ...
S 129. 3d., blue ...
S 130. 4d., carmine ...
S 131. 4d., green ...
S 132. 5d., carmine ...
S 133. 5d., violet ...
S 134. 6d., rose ...
S 135. 7d., brown ...
S 136. 7d., violet ...
S 137. 7d., blue ...
S 138. 8d., brown ...
S 139. 10d., brown ...
S 140. 10d., violet-brown ...
S 141. 10d., violet ...
S 142. 14d., brown ...
S 143. 15d., blue ...
S 144. 15d., brown ...
S 145. 19d., brown ...
S 146. 20d., carmine ...
S 147. 28d., violet ...
S 148. 30d., carmine ...
S 149. 38d., violet ...
S 150. 45d., brown ...
S 151. 45d., violet ...
S 152. 56d., brown ...
S 153. 56d., violet ...

Date? As last, but rouletted.

(1) Sur. "R.W." in a circle in blue or black.

S 154. 4c., orange ...
S 155. 10c., blue ...
S 156. 20c., brown ...
S 157. 40c., carmine ...
S 158. 50c., brown ...
S 159. 50c., lemon-yellow ...
S 160. 1d., brown ...
S 161. 1d., yellow ...

(2) Sur. "J.J.G" in a circle in black.

S 162. 20c., brown ...

Date? As before, but die cut (circular).

(1) Sur. "R.W" in a circle in blue or black.

S 163. 10c., dark blue ...
S 164. 15c., blue ...
S 165. 20c., brown ...
S 166. 30c., carmine ...
S 167. 50c., violet ...
S 168. 50c., yellow ...
S 169. 70c., brown ...
S 170. 70c., orange ...
S 171. 1d., violet ...
S 172. 1d., lemon-yellow ...
S 173. 1d. 50c., green ...
S 174. 2d., lilac ...
S 175. 3d., blue ...
S 176. 3d., green ...
S 177. 3d., carmine ...
S 178. 4d., green ...
S 179. 4d., carmine ...
S 180. 5d., carmine ...
S 181. 10d., brown-violet ...

(2) Sur. "J.J.G" in a circle in black.

S 182. 1d., lemon-yellow ...

LOUISIANA.

Cotton.

1866. Bale with inscriptions.

C1. 50c., chocolate ... ...
C2. $1., chocolate ... ...

Type 166.

Type 167.

Law.

1880. Portrait of Gov. M. Wiltz on cents value, and of E. Bermudez on dollar values. Perf. 12. Types 166 and 167.

L1. 5c., vermilion ... ...
L2. 10c., brown ... ...
L3. 25c., green ... ...
L4. 50c., blue ... ...
L5. 1d., yellow-brown ...
L6. 2.50d., lake ... ...
L7. 5d., black ... ...

Type 168.

Type 169.

Lottery Stamp.

1866. Compass and square, or Arms in centre. Imperf. Types 168 and 169.

5c., blue ... ...
7½c., ,, ...
12½c., green ... ...

Errors or essays?:

7½c., green (Type 169)
12½c., blue ... ...

NEVADA.

Pole Tax.

Date? Figure of value in oval.

P 1. $2, brown ... ...

State Revenue.

Type 170.

Type 171.

Type 172.

Type 173.

Type 174.

Type 175.

Type 176.

Type 177.

Type 178.

Type 179.

Type 180.

1865. Figures of value in various frames, two types of the 2c., with single and double star. Types 170 to 180.

		UN. s. d.	USED. s. d.
(a) Imperf.			
R 1.	2c., orange (Type 170)	—	0 9
R 2.	2c., ,, (Type 171)	—	10 0
R 3.	4c., carmine	—	1 6
R 4.	5c., green	—	0 6
R 5.	10c., blue	—	1 6
R 6.	25c., red	—	2 6
R 7.	50c., puce	—	2 0
R 8.	1d., rose	—	3 0
R 9.	5d., brown		
R 10.	10d., dark brown ...		
R 11.	20d., lilac		
Var: On straw-coloured paper			
R 12.	10d., dark brown ...		
R 13.	20d., lilac		
(b) Wide roulette			
R 14.	2c., orange (Type 170)		
R 15.	2c., ,, (Type 171)		
R 16.	5c., green	—	1 0
R 17.	10c., blue	—	2 0
R 18.	25c., red		
R 19.	50c., puce		
R 20.	1d., rose	—	5 0
R 21.	5d., brown		
(c) Fine roulette			
R 22.	2c., orange (Type 171)	—	1 0
R 23.	5c., green		
R 24.	10c., ?		
R 25.	25c., red	—	2 0
R 26.	50c., puce	—	2 6
(d) Wide roul. x fine roulette			
R 27.	5c., green		

NEW YORK.

Stock Transfer Tax.

1905. Arms in circle with value below. Rouletted.

		UN. s. d.	USED. s. d.
S 1.	2c., grey-black ...		
S 2.	10c., apple-green ...		
S 3.	20c., orange		
S 4.	50c., brown		
S 5.	1d., ultramarine ...		
S 6.	2d., rose-red		
S 7.	10d., violet		
S 8.	20d., olive		

Type 181.

Type 182.

Type 183.

Type 184.

OREGON.

Insurance.

1871. Arms on a shield surmounted by eagle bearing an inclined shield. Perf. 12. Types 181 to 184.

		UN. s. d.	USED. s. d.
I 1.	10c., green		
I 2.	20c., blue		
I 3.	50c., brown		
I 4.	1d., blue		

Var: Imperf.

I 5.	1d., blue		

1875. As last, but colour changed. Perf. 12. Type 184

I 6.	1d., vermilion ...		

1875. As last, colours changed Perf. 12. Types 181-184.

I 7.	10c., dark brown ...		
I 8.	20c., green		
I 9.	50c., blue		
I 10.	1d., pink		

Imperf.

		UN. s. d.	USED. s. d.
I 11.	50c., blue		

Type 185.

Type 186.

Type 187.

Type 188.

		UN. s. d.	USED. s. d.
1884. Type re-cut, the shield on the eagle slightly inclined to the *left*. Perf. 12. Types 185-188.			
I 12.	10c., dark brown ...		
I 13.	20c., yellow-green ...		
I 14.	50c., blue		
I 15.	1d., pink		
Var: Tête bêche			
I 16.	1d., pink		
1886. As last, but worn types, retouched. Imperf.			
I 17.	10c., dark brown ...		
I 18.	20c., yellow-green ...		
I 19.	50c., blue		
I 20.	1d., pink		

VIRGINIA.

Tax on Seals.

1900. Arms in circle. Perf. 12. Type 189.			
	$1, grey-black		

Type 189

MEXICO.

ADUANAS.

Type 190.

		UN. s. d.	USED. s. d.
1885. Figure of value in engine-turned oval. Dated 1885-86. Perf. 12. Type 190.			
A 1.	1c., black	0 2	0 2
A 2.	5c., orange-yellow	0 3	0 3
A 3.	10c., yellow-brown ...	0 2	0 2
A 4.	25c., ultramarine ...	0 2	0 2
A 5.	1p., blue-green ...	0 6	0 4
A 6.	5p., deep violet ...	—	0 9
A 7.	10p., deep blue ...	—	0 9
A 8.	25p., claret	—	2 0
A 9.	100p., vermilion ...		
A 10.	500p., lake		
A 11.	1000p., carmine ...		
Var: Imperf.			
A 12.	500p., lake		
A 13.	1000p., carmine ...		

Type 191.

1886. Figure of value in oblong oval. Dated 1886-87. Perf. 12. Type 191.			
A 14.	1c., ultramarine ...	0 2	0 1
A 15.	5c., ,, ...	0 4	0 1
A 16.	10c., ,, ..	0 6	0 1
A 17.	25c., ,, ...	—	0 1
A 18.	1p., carmine ...	—	0 2
A 19.	5p., ,, ...	—	0 2
A 20.	10p., ,, ...	—	0 3
A 21.	25p., ,, ...	—	0 4
A 22.	100p., ,, ...	—	1 6
A 23.	500p., ,, ...		
A 24.	1000p., ,, ...		

Type 192.

1887. Figure of value in small circle in centre of large circular frame. Date 1887-88. Perf. 12. Type 192.

			UN. s. d.	USED. s. d.
A 25	1c., orange ...	...	0 2	0 1
A 26.	5c., ,, ...	...	—	0 1
A 27.	10c., ,, .	...	—	0 1
A 28.	25c., ,, ...	...	—	0 1
A 29.	1p., yellow-green	...	—	0 2
A 30.	5p., ,,	...	—	0 2
A 31.	10p., ,,	...	—	0 2
A 32.	25p., ,,	...	—	0 3
A 33.	100p., ,,	...		

Do. Imperf.

A 34.	25p., yellow-green	...	—	0 4
A 35.	100p., ,,	...	—	0 6
A 36.	500p., ,,	...		
A 37.	1000p., ,,	...		

Type 193.

1888. Figure of value in small circle in centre of large square frame. Dated 1888-89. Perf. 12. Type 193.

A 38.	1c., dark blue	...	0 2	0 1
A 39.	5c., ,,	...	—	0 1
A 40.	10c., ,,	...	—	0 1
A 41.	25c., ,,	...	—	0 1
A 42.	1p., carmine	...	—	0 1
A 43.	5p., ,,	...	—	0 2
A 44.	10p., ,,	...	—	0 2
A 45.	25p., ,,	...	—	0 2
A 46.	100p., ,,	...		
A 47.	500p., ,,	...		

Do. Imperf.

A 48.	1000p., carmine	...		

Type 194.

1889. Portrait of Zaragosa in oval in large square frame. Dated 1889-90. Perf. 12. Type 194.

A 49.	1c., dark green	...	—	0 1
A 50.	5c., ,,	...	—	0 1
A 51.	10c., ,,	...	—	0 1
A 52.	25c., ,,	...	—	0 1
A 53.	1p., red ...	...	—	0 2
A 54.	5p., ,, ...	...	—	0 2
A 55.	10p., ,, ...	...	—	0 3
A 56.	25p., ,, ...	...	—	0 3
A 57.	100p., ,, ...	...	—	0 6

Do. Imperf.

A 58.	500p., red ...	...		
A 59.	1000p., ,, ...	...		

Type 195.

1890. Harbour and lighthouse in circle in large square frame. Dated 1890-91. Rose tinted paper. Perf. 12. Type 195.

		UN. s. d.	USED s. d.
A 60.	1c., sepia	—	0 1
A 61.	5c., ,, ...	—	0 1
A 62.	10c., ,, ...	—	0 1
A 63.	25c., ,, ...	—	0 1
A 64.	1p., deep blue-green	—	0 1
A 65.	5p., ,, ...	—	0 2
A 66.	10p., ,, ...	—	0 2
A 67.	25p., ,, ...	—	0 2
A 68.	100p., ,, ...	—	0 3
A 69.	500p., ,, ...	—	3 0
A 70.	1000p., ,, ...		

Type 196.

1891 Anchor and Merchandise in circle in large square frame Dated 1891-92. Green tinted paper. Perf. 12. Type 196.

A 71.	1c., ultramarine ...	—	0 1
A 72.	5c., ,, ...	—	0 2
A 73.	10c., ,, ...	—	0 2
A 74.	25c., ,, ...	—	0 2
A 75.	1p., brown	—	0 2
A 76.	5p., ,, ...	—	0 2
A 77.	10p., ,, ...	—	0 2
A 78.	25p., ,, ...	—	0 3
A 79.	100p., ,, ...	—	0 3
A 80.	500p., ,, ...	—	2 6
A 81.	1000p., ,, ...		

Type 197.

1891. Portrait of Don Melchior Ocampo on a shield in large square frame. Date 1892-93 Perf. 12. Type 197.

		UN. s. d.	USED s. d.
A 82.	1c., orange	—	0 2
A 83.	5c., ,, ...		
A 84.	10c., ,, ...	—	0 2
A 85.	25c., ,, ...	—	0 2
A 86.	1p., carmine ...	—	0 2
A 87.	5p., ,, ...	—	0 4
A 88.	10p., ,, ...	—	0 4
A 89.	25p., ,, ...	—	0 4
A 90.	100p., ,, ...	—	0 6
A 91.	500p., ,, ...		
A 92.	1000p., ,, ...		

From 1892 *Documentos. y Libros* stamps were employed surcharged "ADUANA DE . . . . . ." with name of the department. About 15 different names exist and the surcharges are in black, red, green, and violet.

1893. Portrait to left in oval. Perf. 12 or 6.

A 93.	1c., deep brown ...	—	0 3
A 94.	3c., ultramarine ...	—	0 6
A 95.	2c., bronze-green ...		
A 96.	5c., yellow-brown ...	—	0 6
A 97	10c., red	—	0 3
A 98.	25c., orange-brown		
A 99.	50c., deep olive ...	—	0 6
A 100.	1p., greenish-blue ...	—	0 3
A 101.	5p., green		
A 102.	10p., deep blue ...		
A 103.	25p., violet		
A 104.	50p., carmine ...		

1894. Eagle in rectangle. Perf. 12

A 105.	1c., red		
A 106.	2c., yellow-brown		
A 107.	3c., dark brown ...		
A 108.	5c., brown-violet ...		
A 109.	10c., deep green ...		
A 110.	25c., claret		
A 111.	50c., pale blue ...		
A 112	1p., carmine ...		
A 113.	5p., orange ...		
A 114.	10p., greenish-blue		

1895. Allegorical figure in arched fame. Perf. 12.

A 115.	1c., orange ...	—	0 3
A 116.	2c., vermilion ...		
A 117	5c., green	—	0 3
A 118.	10c., ultramarine ...	—	0 4
A 119.	25c., yellow-brown		
A 120.	50c., claret		
A 121.	1p., yellow-green ...		
A 122	5p., lilac		
A 123.	10p., red-brown ...		

Type 198.

Type 199.

Type 200.

Type 201.

CONTRIBUCION FEDERAL.	UN. s	UN. d	USED s	USED d
1874. Head of Morelos to right. Dated 1874-75. Imperf. Type 198.				
C 1. 1c., carmine ...	1	0	1	0
C 2. 5c., black	3	0	3	0
C 3. 25c., red-brown ...	3	0	3	0
C 4. 1p., green	—		4	6
C 5. 5p., blue	—		5	0
Var.: On laid paper.				
C 6. 5c., grey-black ...	—		2	0
C 7. 25c., red-brown ...	—		4	0
1876. Three quarter portrait to left of Juarez. Dated 1876. Imperf. Type 199.				
C 8. 1c., blue on yellow wove	1	6	1	6
C 9. 5c., pale slate on laid	2	0	2	0
C 10. 25c., red on laid ...	3	0	3	0
C 11. 1p., yellow-brown on straw wove	—		3	0
C 12. 5p., green on laid ...	—		5	0
1877. Portrait as last in upper left corner. Dated 1877. Imperf. Type 200.				
C 13. 1c., blue on azure wove	0	6	0	6
C 14. 5c., lilac on greenish wove	1	0	1	0
C 15. 25c., red on laid ...	3	0	3	0
C 16. 1p., yellow-brown on greenish wove	—		4	6
C 17. 5p., green	—		8	0
1877. As last. Change of colours.				
C 18. 1c., vermilion ...	0	9	—	
C 19. 5c., mauve ...				
C 20. 25c., red-lilac ...	2	6	—	
C 21. 1p., violet	4	0	—	
C 22. 5p., yellow-green ...				
C 23. 5p., grey-blue ...				
1878. Three-quarter portrait to left of Valle in oval. Dated 1878. Imperf. Type 201.				
C 24. 1c., orange	0	9	—	
C 25. 5c., yellow-brown ...				
C 26. 25c., green				
C 27. 1p., ultramarine ...	—		4	0
C 28. 5p., carmine ...	—		7	6

Type 202.

Type 203.

Type 204.

Type 205.

		UN. s. d.	USED. s. d.
1879. Portrait of Juarez in oval. Dated 1879. Imperf. Type 202.			
C 29.	1c., green	0 9	0 9
C 30.	5c., orange	1 6	1 6
C 31.	25c., mauve		
C 32.	1p., vermilion ...		
C 33.	5p., violet		
1880. Three-quarter portrait to left of Guerrero. Dated 1880. Imperf. Type 203.			
C 34.	1c., blue		
C 35.	5c., yellow-green ...	0 9	—
C 36.	25c., violet	1 6	—
C 37.	1p., green	—	4 0
C 38.	5p., vermilion ...		
1881. Three-quarter portrait to left of Ocampo. Dated 1881. Imperf. Type 204.			
C 39.	1c., brown	0 9	—
C 40.	5c., orange		
C 41.	25c., dark green ...		
C 42.	1p., dark blue ...		
C 43.	5p., carmine ...		
1882. Three-quarter portrait to left of Frias. Dated 1882. Imperf. Type 205.			
C 44.	1c., deep blue on thin wove		
C 45.	5c., orange on thin wove		
C 46.	25c., grey-bistre on laid		
C 47.	1p., green on laid ...		
C 48.	5p., vermilion on laid		
Jan. 1883. As last. Dated 1883. Imperf.			
C 49.	1c., vermilion ...		
C 50.	5c., green		
C 51.	25c., solferino ...		
C 52.	1p., sky-blue... ...		
C 53.	5p., mauve		

Type 206.

		UN. s. d	USED. s. d
July, 1883. Three-quarter portrait to left of Mora in circle. Dated 1883-84. Imperf. Type 206.			
C 54.	1c., orange-yellow ...	0 6	0 3
C 55.	5c., dark green ...	1 0	0 3
C 56.	25c., violet	2 0	0 4
C 57.	25c., red-violet ...	2 6	0 6
C 58.	1p., carmine ...	2 6	0 9
C 59.	5p., pale blue ...	4 0	—

Type 207.

1885. Head of Hidalgo to left in oval. Dated 1885-86. Imperf. Type 207.

C 60.	1c., ultramarine ...		
C 61.	5c., orange-yellow ...		
C 62.	25c., dark green ...		
C 63.	1p., carmine ...		
C 64.	5p., violet		

1886. As last. Dated 1886-87. Imperf.

C 65.	1c., greenish-blue ...		
C 66.	5c., ,, ...		
C 67.	25c., ,, ...		
C 68.	1p., yellow-brown ...		
C 69.	5p., ,, ...		

Type 208.

		UN. s. d	USED. s. d
1887. Portrait of Hidalgo in oval. Dated 1887-88. Imperf. Type 208.			
C 70.	1c., slate-blue ...	0 6	—
C 71.	5c., ,, ...	0 9	—
C 72.	25c., ,, ...		
C 73.	1p., carmine ...		
C 74.	5p., ,, ...		

Type 209.

1888. Portrait of Ocampo in a shield. Dated 1888-89. Stamp with "talon". Imperf. Type 209.

C 75.	1c., yellow-brown ...		
C 76.	5c., ,, ...	2 0	—
C 77.	25c., ,, ...		
C 78.	1p., ultramarine ...	5 0	—
C 79.	5p., ,, ...		

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

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Vol. VII. No. 1. **PRICE THREEPENCE.** **JANUARY, 1906.**

JAMAICA.

Marine Policies, 1905.

6d., blue, die H, used	...		3d.
9d., ,, ,, B, ,,	...		4d.
1/-, ,, ,, H, ,,	...		2d.

GREAT BRITAIN.

South Eastern & Chatham Railway.

Newspaper Stamps.

½d., 1d., 1½d., 2d., 3d., and 4d., blue with control numbers set of 6 unused 2/-.

Variety: 1d., blue without control number 1/-.

To Our Subscribers. Subscriptions to the Journal for 1906, are now due.—Our readers kind recommendation of the Journal to others would be much appreciated.

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Supplement No. 48. Revenue Stamps of the United States, pp. 33—36.

Revenue Stamps of the British Colonies.

ANTIGUA.

1870. Wmk. CC.

	UN. s.	UN. d.	USED. s.	USED. d.
1d., blue and indigo ...	5	0	0	6
2d., ,, ,, ...	0	2		
3d., ,, ,, ...	7	6	0	9
4d., ,, ,, ...	0	2	0	6
6d., ,, ,, ...	0	3	0	3
1/-, blue and orange ...			5	0
2/-, ,, ,, ...	0	4	0	6
3/-, ,, ,, ...	0	6		
4/-, ,, ,, ...	0	9		
5/-, ,, ,, ...	25	0	15	0
10/-, ,, ,, ...	80	0	50	0

1876. Wmk CA.

1d., blue and indigo ...	2	6	0	1
3d., ,, ,, ...	0	3	0	3
1/-, blue and orange ...	0	4	0	6
10/-, ,, ,, ...	7	6		

BASUTOLAND.

1895.

Diagonal surcharge in violet.

1d., green on yellow ...	20	0

1902.

Horizontal sur. in black 18 x 3 mm.

2/6, ochre (Queen) ...	12	6
2/, lilac and red	5	0
3/-, lilac and green ...	7	6
5/-, lilac and black ...	12	6

Sur. 21 x 4½ mm.

1d., lilac and carmine ...	0	4
3d., lilac and orange ...	1	0
6d., ,, violet ...	2	6
1/-, ,, blue ...	4	0

BECHUANALAND.

(A) BRITISH BECHUANALAND.

Revenue.

1886.

	UN. s.	UN. d.	USED. s.	USED. d.
6d., orange	7	6		
1/-, purple-brown ...			20	0
1/6, olive-green	2	6	5	0
2/-, blue-grey	7	6	7	6
2/6, lilac-grey	0	4	2	6
5/-, green	2	6	5	0
10/-, red	0	6		
£1, lilac			20	0
£5, carmine	10	0	12	6

1886. Surcharged with Monogram.

6d., orange	3	0	7	6
1/-, purple-brown ...	10	0	15	0
1/6, olive-green	0	4	5	0
2/-, blue-grey	0	4	2	6
2/6, lilac-grey	2	6	4	0
5/-, green	0	6	2	6
10/-, red	1	6	4	0
£1, lilac	20	0	15	0
£5, carmine	1	6	5	0

Variety—Pair imperf between horizontally.

10/-, red	15	0	

(B) BECHUANALAND PROTECTORATE.

£10, violet	60	0

BRITISH CENTRAL AFRICA.

CONSULAR.

2/6, ultramarine (black sur.)	4	0
2/6, ,, (red ,,)	3	0

REVENUE.

1891. Imperf.

£25, deep blue	150	0	150	0

1892. Perf. 14½.

2/6, lilac and red ...	7	6	2	6
4/-, black and red ...			7	6
10/-, green and red ...			10	0
£1, blue and red ...			15	0
£10, orange and red ...			80	0

1893. Surcharged.

1/-, on 10/-, green and red ...	4	0		
1/-, on £1, blue and red ...			5	0

Variety—Bisected and used for half the value.

3/-, (half of 6/-,) on £10, orange & red	30	0

TELEGRAPH STAMPS.

CASHMERE.

1884. Thin grey paper, imperf.

	UN. s.	UN. d.	USED. s.	USED. d.
1 anna, yellow-green ...	10	0	2	6
1 ,, emerald-green ...	2	6		
2 annas, brown	2	6	1	6
4 ,, blue	3	6	2	6
8 ,, yellow	12	6		
1 rupee, vermilion ...	15	0	2	6

Variety—Forgery—(to defraud Govt.).

1 rupee, red	15	0

White paper

2 annas, brown			2	6
4 ,, blue			4	0
8 ,, yellow	20	0	5	0
2 rupees, green	15	0		
5 ,, chocolate ...	40	0		
10 ,, vermilion ...	80	0		
25 ,, violet	180	0		

Official.

Grey paper.

1 anna, black	1	6
2 annas, ,, ...	2	6
4 ,, ,, ...	4	0
1 rupee ,, ...	7	6
5 rupees, ,, ...	80	0

Deep buff paper.

2 annas, black	5	0

White paper.

2 annas, black	2	6
4 ,, ,, ...	4	0
1 rupee ,, ...	10	0
2 rupees ,, ...	20	0
5 ,, ,, ...	40	0

Grey laid paper.

1 anna, black	5	0
4 annas ,, ...	7	6
1 rupee ,, ...	10	0

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TELEGRAPH STAMPS .

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. . GREAT BRITAIN.

ADMIRALTY COURT.

1855. Perf. 16.

	UN. s. d.	USED. s. d.
10/-, purple		15 0

1858. Perf. 14.

1/-, purple		2 6
2/6, ,, ...		2 0
5/-, ,, ...		2 6
10/-, ,, ...		3 6
£1, ,, ...		7 6

1875. White paper.

10/-, violet		6 0

BANKRUPTCY.

1869-70. White paper.

1d., pink, die O ...		2 6
3d., ,, ,, G ...		4 0
8d., ,, ,, A ...		5 0
1/-, ,, ,, A ...		1 6
2/6, ,, ,, A ...		4 0
5/-, ,, ,, A ...		4 0

1871. Perf. 12½.

1d., pink, die O ...		7 6

1872. Wmk. Balances, perf. 12½.

3d., pink, die I ...		7 6
1/-, ,, ,, A ...		5 0

1873. Wmk. Garter.

1d., lilac and brown ...	2 6	0 6
3d., ,, ,, ...		0 6
8d., ,, ,, ...	12 6	10 0

Wmk. V.R.

1/-, green and red ...		0 3
1/6, ,, ,, ...		10 0
2/6, ,, ,, ...		1 0
5/-, ,, ,, ...		0 9
10/-, ,, ,, ...		1 0

Wmk. Balances.

£1, purple and green ...		7 6
£5, ,, ,, ...		20 0

1879.

Wmk. Garter.

	UN. s. d.	USED. s. d.
1d., lilac and black ...	2 6	1 0
6d., ,, ,, green ...		4 0
8d., ,, ,, red ...		2 6

Wmk V.R.

1/-, green and black ...		0 2
1/6, green and blue ...		0 9
2/6, green and brown ...		0 6
5/-, green and violet ...		0 4

Wmk. Balances.

£1, purple and black ...		5 0
£20, ,, and red ...		75 0
£1, violet and black ...		15 0

Varieties, perf. 12½.

1/-, green and black ...		20 0
5/-, ,, ,, violet ...		40 0

1881-84.

Wmk. V.R. Monogram.

1/-, green and black ...		0 1
2/-, ,, ,, blue ...		0 4
5/-, ,, ,, magenta ...		0 6

Wmk. orbs.

£1, lilac and black ...		1 0

CHANCERY COURT.

1856. Perf 16.

4d., purple		1 0
8d., ,, ...		1 0
1/4, ,, ...		1 0
1/8, ,, ...		1 0
2/-, ,, ...		2 0
2/4, ,, ...		1 0
2/8, ,, ...		1 6
3/-, ,, ...		0 9
5/-, ,, ...		1 0
10/-, ,, ...		4 0
14/-, ,, ...		5 0
20/-, ,, ...		7 6

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Supplement No. 49. Revenue Stamps of the United States, pp. 37—40.

SIAM REVENUES.

LAND TAX.

1883.

	UN. s. d.	USED. s. d.
8 atts, carmine, perf. 11½ ...		0 3
16 ,, ,, ,, ...		0 2
32 ,, ,, ,, ...		0 4
1 tical ,, ,, ...		1 0
2 ticals ,, ,, ...		2 6
4 ,, ,, ,, ...		4 0
8 atts, ochre, perf. 11½ ...		0 6
16 ,, ,, ,, ...		0 9
32 ,, ,, ,, ...		0 10
1 tical ,, ,, ...		0 6
2 ticals ,, ,, ...		2 6
4 ,, ,, ,, ...		4 0
8 atts, olive, perf. 11½ ...		0 4
16 ,, ,, ,, ...		1 0
32 ,, ,, ,, ...	2 6	—
1 tical ,, ,, ...	3 0	2 0
2 ticals ,, ,, ...		4 0
8 atts, dark blue, p. 11½ ...		1 6
2 ticals ,, ,, ...		4 0
4 ,, ,, ,, ...		7 6
2 ticals, pink, imperf. ...	4 0	
8 atts, bright green, perf. 13½	0 3	
16 ,, ,, ,, ...	0 4	
1 tical ,, ,, ...	0 6	
2 ticals ,, ,, ...	1 6	
4 ,, ,, ,, ...	3 0	
8 atts, blue, p. 13½ ,, ...	1 6	
16 ,, ,, ,, ,, ...		1 6
1 tical ,, ,, ,, ...	4 0	3 0
2 ticals ,, ,, ,, ...		5 0
8 atts, purple, p. 13½ ...		1 6
1 tical ,, ,, ...		4 0
8 atts, blue-green, p. 13½ ...		0 9
16 ,, ,, ,, ...		1 0
32 ,, ,, ,, ...		1 6
2 ticals ,, ,, ...		4 0
16 atts, orange, p. 13½ ...	2 6	
8 atts, red-brown, p. 13½ ...		2 0
16 ,, ,, ,, ...	2 6	
32 ,, ,, ,, ...	3 0	
16 atts, vermilion, p. 13½ ...		2 0
1 tical ,, ,, ...		3 0
8 atts, grey, p. 13½ ...		2 6
16 ,, ,, ,, ...		2 6
1 tical ,, ,, ...		5 0
8 atts, pink, p. 13½ ...	2 6	
8 atts, yellow, p. 13½ ...	0 6	
16 ,, ,, ,, ...	1 6	
32 ,, ,, ,, ...	2 6	
32 atts, red-lilac, p. 13½ ...	4 0	

1899.

New design, perf 14.

8 atts, orange		0 2
16 ,, ,, ...		0 3
32 ,, ,, ...		0 4
1 tical ,, ...		0 4
2 ticals ,, ...		1 6

LAW COURTS.

1887. Perf. 15.

1 Seeo, blue	0 6
1 Seek, vermilion ...	1 0
1 Fuang, carmine ...	1 0
1 Salung, yellow ...	1 6
1 Tical, orange	1 6

1899. Perf. 14.

1 att, green	0 3
1 att on 16 atts, green ...	0 3
*1 ,, ,, 1 tical ,, ...	4 0

*Only 10 sheets were printed of this provisional, and the only unused copies procured are in my possession.

TELEGRAPH STAMPS.

CASHMERE.

1884. Thin grey paper, imperf.

	UN. s.	UN. d.	USED. s.	USED. d.
1 anna, yellow-green ...	10	0	2	6
1 ,, emerald-green ...	2	6		
2 annas, brown	2	6	1	6
4 ,, blue	3	5	2	6
8 ,, yellow	12	6		
1 rupee, vermilion ...	15	0	2	6

Variety—Forgery—(to defraud Govt.).

1 rupee, red	15	0		

White paper.

2 annas, brown			2	6
4 ,, blue			4	0
8 ,, yellow	20	0	5	0
2 rupees, green	15	0		
5 ,, chocolate ...	40	0		
10 ,, vermilion ...	80	0		
25 ,, violet	180	0		

Official.

Grey paper.

1 anna, black	1	6
2 annas, ,, ...	2	6
4 ,, ,, ...	4	0
1 rupee ,, ...	7	6
5 rupees, ,, ...	80	0

Deep buff paper.

2 annas, black	5	0

White paper.

2 annas, black	2	6
4 ,, ,, ...	4	0
1 rupee ,, ...	10	0
2 rupees ,, ...	20	0
5 ,, ,, ...	40	0

Grey laid paper.

1 anna, black	5	0
4 annas ,, ...	7	6
1 rupee ,, ...	10	0

SELECTIONS OF . . .
TELEGRAPH STAMPS .

of any country can be had on approval.

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Walter Morley's Great Britain, (Postage, Fiscal, Telegraph, Railway, Entires, News Tax, etc.) 190 pages ... 2/6

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Handy Pocket Albums for Reconstructed Sheets of English Stamps, 3d. per doz. 2/6

REVENUE STAMPS OF . .

. . GREAT BRITAIN.

ADMIRALTY COURT.

1855. Perf. 16.

	UN. s.	UN. d.	USED. s.	USED. d.
10/-, purple			15	0

1858. Perf. 14.

1/-, purple			2	6
2/6, ,, ...			2	0
5/-, ,, ...			2	6
10/-, ,, ...			3	6
£1, ,, ...			7	6

1875. White paper.

10/-, violet			6	0

BANKRUPTCY.

1869-70. White paper.

1d., pink, die O ...			2	6
3d., ,, ,, G ...			4	0
8d., ,, ,, A ...			5	0
1/-, ,, ,, A ...			1	6
2/6, ,, ,, A ...			4	0
5/-, ,, ,, A ...			4	0

1871. Perf. 12½.

1d., pink, die O ...			7	6

1872. Wmk. Balances, perf. 12½.

3d., pink, die I ...			7	6
1/-, ,, ,, A ...			5	0

1873. Wmk. Garter.

1d., lilac and brown ...	2	6	0	6
3d., ,, ,, ...			0	6
8d., ,, ,, ...	12	6	10	0

Wmk. V.R.

1/-, green and red ...			0	3
1/6, ,, ,, ...			10	0
2/6, ,, ,, ...			1	0
5/-, ,, ,, ...			0	9
10/-, ,, ,, ...			1	0

Wmk. Balances.

£1, purple and green ...			7	6
£5, ,, ,, ...			20	0

1879.

	UN. s.	UN. d.	USED s.	USED d.
Wmk. Garter.				
1d., lilac and black ...	2	6	1	0
6d., ,, ,, green ...			4	0
8d., ,, ,, red ...			2	6
Wmk. V.R.				
1/-, green and black ...			0	2
1/6, green and blue ...			0	9
2/6, green and brown ...			0	6
5/-, green and violet ...			0	4
Wmk. Balances.				
£1, purple and black ...			5	0
£20, ,, and red ...			75	0
£1, violet and black ...			15	0
Varieties, perf. 12½.				
1/-, green and black ...			20	0
5/-, ,, ,, violet ...			40	0

1881-84.

Wmk. V.R. Monogram				
1/-, green and black ...			0	1
2/-, ,, ,, blue ...			0	4
5/-, ,, ,, magenta ...			0	6
Wmk. orbs.				
£1, lilac and black ...			1	0

CHANCERY COURT.

1856. Perf 16.

4d., purple			1	0
8d., ,, ...			1	0
1/4, ,, ...			1	0
1/8, ,, ...			1	0
2/-, ,, ...			2	0
2/4, ,, ...			1	0
2/8, ,, ...			1	6
3/-, ,, ...			0	9
5/-, ,, ...			1	0
10/-, ,, ...			4	0
14/-, ,, ...			5	0
20/-, ,, ...			7	6

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PHILATELIC PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. VII. No. 3. **PRICE THREEPENCE.** **MARCH, 1906.**

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May 23rd to June 1st, 1906.

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STALL No. 12,

and shall have on view a fine stock of stamps of all kinds.

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Supplement No. 50. Revenue Stamps of the United States, pp. 41—44.

Revenue Stamps of the British Colonies.

BRITISH GUIANA

INLAND REVENUE.

1869. Perf. 10.

	UN. s.	UN. d.	USED. s.	USED. d.
1 dollar, black ...			1	0
2 dollars, orange-brown ...			1	6
3 ,, brown ...	40	0	10	0
4 ,, green ...			1	0
5 ,, lilac-grey ...	20	0	7	6
6 ,, yellow-ochre ...			10	0
7 ,, lilac				
8 ,, slate-blue ...	10	0	2	6
8 ,, dull purple ...				
9 ,, yellow ...				
10 ,, purple ...			5	0
10 ,, lilac			5	0
12 ,, orange ...			15	0
16 ,, dark blue ...			3	0
20 ,, carmine ...	10	0	2	6
20 ,, vermilion ...			2	6
30 ,, dark green ...	75	0		
40 ,, rose			10	0

1876. Perf. 15.

1 dollar, black	5	0	1	6
2 dollars, orange-brown ...			1	0
3 ,, brown ...			10	0
4 ,, green			1	6
5 ,, lilac-grey ...				
6 ,, yellow-ochre ...			10	0
8 ,, pale ultramarine			3	0
10 ,, purple ...				
12 ,, orange ...				
16 ,, dark blue ...			5	0
20 ,, carmine ...	15	0	4	0
40 ,, rose			20	0

1877. Perf. 12½.

1 dollar, black			7	6
2 dollars, orange-brown ...			7	6
16 ,, dark blue ...	40	0	15	0

Perf. 12.

1 dollar, black	1	0
2 dollars, orange-brown ...	2	0
3 ,, brown ...	6	0
4 ,, green ...	7	6
5 ,, bistre ...	5	0
6 ,, yellow-ochre ...	7	6
8 ,, ultramarine ...	10	0
12 ,, orange ...	7	6
40 ,, rose	15	0

SUMMARY JURISDICTION.

1866. No wmk. Perf. 12½.

	UN. s.	UN. d.	USED. s.	USED. d.
12 cents, orange ...	0	9	0	6
16 ,, green	1	0	0	9
24 ,, black	5	0	1	0
48 ,, purple ...	5	0	1	6
48 ,, rose	7	6	1	0
60 ,, ultramarine ...	5	0	0	6
60 ,, greenish blue ...			0	9
72 ,, vermilion ...	2	0	0	6
96 ,, lilac	3	0	2	6

Perf. 10.

12 cents, orange ...	6	0	2	6
16 ,, green			7	6
24 ,, black			2	6
48 ,, purple	7	6	2	6
60 ,, blue			2	6
60 ,, grey-blue ...			1	6
72 ,, vermilion ...	6	0	1	6
72 ,, orange-brown ...	7	6	2	6

1875. Perf. 15.

12 cents, orange ...	4	0	1	0
24 ,, black	4	0	0	6
48 ,, rose	1	6	0	4
60 ,, ultramarine ...			0	4
60 ,, grey-blue ...			0	3
72 ,, vermilion ...			0	6
72 ,, orange-brown ...			0	3

1877. Provisional. Perf. 15.

50 cents on 12c., orange ...	10	0

1883. Wmk. CC and crown, perf. 12.

Blue paper.

48 cents, carmine ...	0	6
60 ,, grey-blue ...	2	6
72 ,, vermilion ...	0	6

White paper.

48 ,, carmine ...	0	9
72 ,, vermilion ...	0	6

1887. Wmk. CC, perf. 14.

White paper.

12 cents, orange ...			0	6
16 ,, green ...			0	9
24 ,, black ...			0	9
48 ,, carmine ...			0	3
50 ,, chocolate ..	4	0	0	9
60 ,, dark blue ...			0	6
60 ,, grey-blue ...			0	9
72 ,, vermilion ...			0	2
72 ,, orange-brown ...			0	3
96 ,, pearl-grey ...			2	6

MOSQUITO RESERVE.

PROVISIONAL CIRCULAR STAMPS.

5c., black on blue	10	0
10c., " "	12	6
50c., " "	40	0

TIMOR.

SELLO.

400 reis, green and brown ...	0	9
2000 " " " ...	1	6
TRES CENTAVOS, brown and red	0	4
CINCO " " "	0	6
OITO " " "	0	9
13 AVOS, green and red	0	9
16 " " "	0	9
31 " " "	0	9
63 " " "	1	6
3,13 " orange and red ...	1	6

SPANISH COLONIES IN AFRICA.

Sello.

50c., green	1	3
1 peseta 25c., brown	3	0

BRITISH SOMALILAND.

OFFICIAL POSTAGE.

1st issue. "On H.M.S." on Indian Stamps.

½, 1, 2, 8 annas. 1 rupee (Queen).

2nd issue. "SERVICE" on Indian Stamps.

½, 1, 2, 8 annas (King). 1 rupee (Queen).

3rd issue. O.H.M.S. on Somaliland Stamps.

½, 1, 8 annas (single wmk.). 2 annas (multiple).

The set of 14 stamps. Mint—price £6 5s. 0d.
Only a few sets now left on sale.

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Handy Pocket Albums for Reconstructed Sheets of English Stamps, 3d. per doz 2/6

REVENUE STAMPS OF . . . . GREAT BRITAIN.

CHANCERY COURT.

1858. Perf 14.

	Blue paper s.	Blue paper d.	White paper s.	White paper d.
3d., purple	1	0		
4d., ,, ...	0	4	1	0
6d., ,, ...	0	4	0	6
8d., ,, ...	0	3	0	4
1/-, ,, ...	0	3	0	3
1/4, ,, ...	0	2	0	2
1/6, ,, ...	1	0	1	6
1/8, ,, ...	0	2	0	3
2/-, ,, ...	0	2	0	2
2/4, ,, ...	0	2	0	2
2/6, ,, ...	0	6	1	0
2/8, ,, ...	0	2	0	2
3/-, ,, ...	0	1	0	1
4/-, ,, ...	0	2	0	2
5/-, ,, ...	0	2	0	2
7/-, ,, ...	1	6	1	6
8/-, ,, ...	0	9	1	0
10/-, ,, ...	1	0	1	0
14/-, ,, ...	1	6	1	6
£1, ,, ...	0	4	0	4

1875. Perf 14.

1/-, violet	1	0
1/4, ,, ...	1	0
1/8, ,, ...	1	0
2/-, ,, ...	1	0
2/4, ,, ...	1	0
3/-, ,, ...	1	0
7/-, ,, ...	3	0

Perf 12½.

8d., violet	15	0

CHANCERY FEE FUND.

Dec. 11th 1852. Embossed on dice pattern paper.

2/6, pink	80	0

Jan. 1853. Bluish paper imperf.

3d., pink, die A ...	2	6
4d., ,, ,, ...	0	2
8d., ,, ,, ...	0	4
1/-, ,, ,, ...	1	6
1/4, ,, ,, ...	0	4
1/4, ,, ,, B	12	6
1/6, ,, ,, A	1	6
2/-, ,, ,, A	1	0
2/6, ,, ,, A	0	6
2/8, ,, ,, A	0	4

A variety of dated dies of these stamps can be supplied at same price.

CUSTOMS.

1860.

1d., rose and black die A ...	5	0
1d., ,, ,, B ...	0	3
4d., ,, ,, A ...	0	3
6d., ,, ,, T ...	40	0
6d., ,, ,, U ...	0	3
1/-, ,, ,, E ...	1	6
1/-, ,, ,, F ...	0	3
2/-, ,, ,, K ...	0	3
5/-, ,, ,, F ...	1	6
10/-, ,, ,, H ...	4	0
10/-, ,, ,, I ...	2	6
20/-, ,, ,, A ...	2	6
£5, ,, ,, G ...	15	0
£10, ,, ,, D ...	100	0

A few *pairs* of 1d, 4d, 6d, 1/-, 2/-, showing dividing lines can be supplied at per pair 2 6

Variety: INVERTED SURCHARGE.

*1/-, rose and black, die F	150	0

*Only 3 copies are known and only 1 copy now available for sale.

1860.

Wmk. ship, white paper

1d., rose	0	1
4d., carmine	0	1
6d., rose	0	1
1/-, lilac	0	1
1/6, red	0	1
2/-, lilac	0	1
5/-, ,, ...	0	2
10/-, ,, ...	0	4
£1, green	0	6
£5, ,, ...	2	6
£10, ,, ...	35	0

Bluish paper.

1d., rose	1	0
10/-, lilac	1	6
£1, green	1	6
£5, ,, ...	7	6

Wmk. Anchor.

1/6, red (white paper) ...	1	0
1/6, ,, (blue ,,) ...	1	6

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PHILATELIC PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK.

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* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

Subscription 2/6 per annum, post free (January to December).

Vol. VII. No. 4. PRICE THREEPENCE. APRIL, 1906.

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May 23rd to June 1st, 1906.

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Revenue Stamps of the British Colonies.

BRITISH GUIANA

INLAND REVENUE.

1869. Perf. 10.

	UN. s.	UN. d.	USED. s.	USED. d.
1 dollar, black ...			1	0
2 dollars, orange-brown ...			1	6
3 ,, brown ...	40	0	10	0
4 ,, green ...			1	0
5 ,, lilac-grey ...	20	0	7	6
6 ,, yellow-ochre ...			10	0
7 ,, lilac				
8 ,, slate-blue ...	10	0	2	6
8 ,, dull purple ...				
9 ,, yellow ...				
10 ,, purple ...			5	0
10 ,, lilac			5	0
12 ,, orange ...			15	0
16 ,, dark blue ...			3	0
20 ,, carmine ...	10	0	2	6
20 ,, vermilion ...			2	6
30 ,, dark green ...	75	0		
40 ,, rose			10	0

1876. Perf. 15.

1 dollar, black	5	0	1	6
2 dollars, orange-brown ...			1	0
3 ,, brown ...			10	0
4 ,, green			1	6
5 ,, lilac-grey ...				
6 ,, yellow-ochre ...			10	0
8 ,, pale ultramarine			3	0
10 ,, purple ...				
12 ,, orange ...				
16 ,, dark blue ...			5	0
20 ,, carmine ...	15	0	4	0
40 ,, rose			20	0

1877. Perf. 12½.

1 dollar, black			7	6
2 dollars, orange-brown ...			7	6
16 ,, dark blue ...	40	0	15	0

Perf. 12.

1 dollar, black	1	0
2 dollars, orange-brown ...	2	0
3 ,, brown ...	6	0
4 ,, green ...	7	6
5 ,, bistre ...	5	0
6 ,, yellow-ochre ...	7	6
8 ,, ultramarine ...	10	0
12 ,, orange ...	7	6
40 ,, rose	15	0

SUMMARY JURISDICTION.

1866. No wmk. Perf. 12½.

	UN. s.	UN. d.	USED. s.	USED. d.
12 cents, orange ...	0	9	0	6
16 ,, green	1	0	0	9
24 ,, black	5	0	1	0
48 ,, purple ...	5	0	1	6
48 ,, rose	7	6	1	0
60 ,, ultramarine ...	5	0	0	6
60 ,, greenish blue ...			0	9
72 ,, vermilion ...	2	0	0	6
96 ,, lilac	3	0	2	6
Perf. 10.				
12 cents, orange ...	6	0	2	6
16 ,, green			7	6
24 ,, black			2	6
48 ,, purple	7	6	2	6
60 ,, blue			2	6
60 ,, grey-blue ...			1	6
72 ,, vermilion ...	6	0	1	6
72 ,, orange-brown ...	7	6	2	6
1875. Perf. 15.				
12 cents, orange ...	4	0	1	0
24 ,, black	4	0	0	6
48 ,, rose	1	6	0	4
60 ,, ultramarine ...			0	4
60 ,, grey-blue ...			0	3
72 ,, vermilion ...			0	6
72 ,, orange-brown ...			0	3
1877. Provisional. Perf. 15.				
50 cents on 12c., orange ...			10	0
1883. Wmk. CC and crown, perf. 12.				
Blue paper.				
48 cents, carmine ...			0	6
60 ,, grey-blue ...			2	6
72 ,, vermilion ...			0	6
White paper.				
48 ,, carmine ...			0	9
72 ,, vermilion ...			0	6
1887. Wmk. CC, perf 14.				
White paper.				
12 cents, orange ...			0	6
16 ,, green ...			0	9
24 ,, black ...			0	9
48 ,, carmine ...			0	3
50 ,, chocolate ..	4	0	0	9
60 ,, dark blue ...			0	6
60 ,, grey-blue ...			0	9
72 ,, vermilion ...			0	2
72 ,, orange-brown ...			0	3
96 ,, pearl-grey ...			2	6

MOSQUITO RESERVE.

PROVISIONAL CIRCULAR STAMPS.

5c., black on blue	10	0
10c., " "	12	6
50c., " "	40	0

TIMOR.

SELLO.

400 reis, green and brown ...	0	9
2000 " " " ...	1	6
TRES CENTAVOS, brown and red	0	4
CINCO " " "	0	6
OITO " " "	0	9
13 AVOS, green and red	0	9
16 " " "	0	9
31 " " "	0	9
63 " " "	1	6
3.13 " orange and red ...	1	6

SPANISH COLONIES IN AFRICA.

Sello.

50c., green	1	3
1 peseta 25c., brown	3	0

BRITISH SOMALILAND.

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1st issue. "On H.M.S." on Indian Stamps.

½, 1, 2, 8 annas. 1 rupee (Queen).

2nd issue. "SERVICE" on Indian Stamps.

½, 1, 2, 8 annas (King). 1 rupee (Queen).

3rd issue. O.H.M.S. on Somaliland Stamps.

½, 1, 8 annas (single wmk.). 2 annas multiple).

The set of 14 stamps. Mint—price £6 5s. 0d.
Only a few sets now left on sale.

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REVENUE STAMPS OF . . . . GREAT BRITAIN.

CHANCERY COURT.

1858. Perf 14.

	Blue paper s	d.	White paper s.	d.
3d., purple	1	0		
4d., ,, ...	0	4	1	0
6d., ,, ...	0	4	0	6
8d., ,, ...	0	3	0	4
1/-, ,, ...	0	3	0	3
1/4, ,, ...	0	2	0	2
1/6, ,, ...	1	0	1	6
1/8, ,, ...	0	2	0	3
2/-, ,, ...	0	2	0	2
2/4, ,, ...	0	2	0	2
2/6, ,, ...	0	6	1	0
2/8, ,, ...	0	2	0	2
3/-, ,, ...	0	1	0	1
4/-, ,, ...	0	2	0	2
5/-, ,, ...	0	2	0	2
7/-, ,, ...	1	6	1	6
8/-, ,, ...	0	9	1	0
10/-, ,, ...	1	0	1	0
14/-, ,, ...	1	6	1	6
£1, ,, ...	0	4	0	4

1875. Perf 14.

1/-, violet	1	0
1/4, ,, ...	1	0
1/8, ,, ...	1	0
2/-, ,, ...	1	0
2/4, ,, ...	1	0
3/-, ,, ...	1	0
7/-, ,, ...	3	0

Perf 12½.

8d., violet	15	0

CHANCERY FEE FUND.

Dec. 11th 1852. Embossed on dice pattern paper.

2/6, pink	80	0

Jan. 1853. Bluish paper imperf.

3d., pink, die A ...	2	6
4d., ,, ,, ...	0	2
8d., ,, ,, ...	0	4
1/-, ,, ,, ...	1	6
1/4, ,, ,, ...	0	4
1/4, ,, ,, B	12	6
1/6, ,, ,, A	1	6
2/-, ,, ,, A	1	0
2/6, ,, ,, A	0	6
2/8, ,, ,, A	0	4

A variety of dated dies of these stamps can be supplied at same price.

CUSTOMS.

1860.

1d., rose and black die A ...	5	0
1d., ,, ,, B ...	0	3
4d., ,, ,, A ...	0	3
6d., ,, ,, T ...	40	0
6d., ,, ,, U ...	0	3
1/-, ,, ,, E ...	1	6
1/-, ,, ,, F ...	0	3
2/-, ,, ,, K ...	0	3
5/-, ,, ,, F ...	1	6
10/-, ,, ,, H ...	4	0
10/-, ,, ,, I ...	2	6
20/-, ,, ,, A ...	2	6
£5, ,, ,, G ...	15	0
£10, ,, ,, D ...	100	0

A few *pairs* of 1d, 4d, 6d, 1/-, 2/-, showing dividing lines can be supplied at per pair 2 6

Variety: INVERTED SURCHARGE.

*1/-, rose and black, die F	150	0

*Only 3 copies are known and only 1 copy now available for sale.

1860.

Wmk. ship, white paper

1d., rose	0	1
4d., carmine	0	1
6d., rose	0	1
1/-, lilac	0	1
1/6, red	0	1
2/-, lilac	0	1
5/-, ,, ...	0	2
10/-, ,, ...	0	4
£1, green	0	6
£5, ,, ...	2	6
£10, ,, ...	35	0

Bluish paper.

1d., rose	1	0
10/-, lilac	1	6
£1, green	1	6
£5, ,, ...	7	6

Wmk. Anchor.

1/6, red (white paper) ...	1	0
1/6, ,, (blue ,,) ...	1	6

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(First Floor)

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May 23rd to June 1st, 1906.

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WALTER MORLEY,
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FISCAL POSTALS.

DOMINICA.

	UN. s.	UN. d.	USED POST'LY. s.	USED POST'LY. d.
Perf. 14., wmk. CC.				
1d., lilac	1	6	1	6
6d., green	1	6		
1/-, lilac rose	5	0		
CA.				
1d , lilac	0	4		
1d., carmine	15	0		

HONG KONG.

Wmk. CC., perf. 15 x 15½.				
3c., orange	1	0	1	0
25c., green	4	0	3	0
30c., brown	15	0	10	0
50c., violet	3	0	2	6
1$, blue	5	0	2	6
1 50/100$ red brown ...			10	0
2$, green	30	0		
3$, lilac	9	0		
CC., perf 14.				
3c., orange	0	9	1	0
30c., brown			15	0
1$, blue	7	6	6	0
1 50/100$, red-brown ...			15	0
2c., grey (small size) ...	10	0	40	0
12c. on 10$, rose ...	18	6		
CA., perf. 14.				
2c., lilac (small size) ...	0	3	0	6
CC., perf 14.				
3c., lilac	0	6	0	9
25c., ,, ...	3	0	2	6
30c., ,, ...			10	0
50c., ,, ...	3	0	2	6
1$, ,, ...	5	0	4	0
1 50/100$, green			6	0
2$, green	10	0		
3$, lilac	6	0		
3c., lilac (variety on blue paper)	1	6	1	6
1$, ,, ...	10	0	7	6
5$ on 10$.			7	6
2c., rose, surcharged S.O. ...	7	6		
10c. on red ,, ,, ...	20	0		
2c., rose ,, S.D. ...			12	6
1$ on 2$, green perf. 15 x 15½	10	0		
1$,, ,, ,, 14 ...	10	0		
With large figure of value in centre				
1c., lilac	0	3	0	9
5c., ,, ...	0	6	1	0
10c., ,, ...	0	9	1	0

JAMAICA.

	UN. s.	UN. d.	USED POST'LY. s.	USED POST'LY. d.
1½ blue on blue paper, perf. 14	7	0		
1½ purple ,, ,, no wmk.	10	0		
1½ ,, white ,, CC. ...	4	6		
1d., rose, wmk., pine ...	70	0		
1d., ,, ,, C.A. sideways	1	0		

MAURITIUS.

4c., red	1	0		
4c., lilac	4	0		

MONTSERRAT.

1d., carmine, laid paper ...	15	0		
1d., rose pink, ,, ...	5	0		

NATAL.

1d., yellow (embossed) ...	80	0		
1/-, lilac, perf. 14 ...	20	0		
1d., yellow, CC. 12½ ...	6	0		

NEVIS.

1d., red, perf. 15 ...	7	6		
4d., orange	20	0		
1d., lilac, CC.	5	0	5	0
1d., ,, CA.	5	0		
6d., green, CC.	60	0		
6d., ,, CA	2	6		

SIERRA LEONE.

1d. on 6d., lilac	10	0		

ST. LUCIA.

Wmk. CC. perf. 14.				
1d., black, value in small caps.	5	0		
1d., ,, ,, large caps &c.	5	0		
4d., yellow ,, ,, ,,	5	0		
CA., perf. 14				
1d., black, REVENUE in block caps	4	0		
2d., pale blue ,, ,, ,,	6	0		
3d., dark blue ,, ,, ,,	7	6		
4d., yellow ,, ,, ,,	10	0		
6d., violet ,, ,, ,,	12	6		
CA., perf. 12.				
1d., black, ...	4	0		
3d., dark blue	15	0		
CA., perf. 14.				
1d., black, Revenue 11 mm.	5	0		
1d., ,, ,, 15½ ,,	6	0		
1d., ,, ,, double sur.	20	0		
CA., perf. 12.				
4d., yellow, Revenue 15½ mm.	40	0		
CA., perf. 14.				
1d., slate and red ...	6	0		

Gold Medal, Paris 1894. Silver Medal, London 1897
Gold Medal, Paris 1900.

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Entire panes of 60 of 1d. violet containing the rare error short figure 1 to 1d. Price £10.

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Tonga—1893. 2½d. on 2d. green. Double surcharge. Used £7 10s.
½d. on 4d. red brown. Error **HAL-PENNY.** 30/-.

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414.—Officials.
415.—Telegraphs.
416.—Rail letter fees.

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348.—Uruguay Fiscals.
348a—Canada Tobacco Bands, Porto Rico Fiscals.
354.—Jamaica postage.
358.—Australian postage, recent issues, &c.
370.—Colonial Revenues.
371.—Queensland postage.
387.—South African War Stamps. Orange River Colony.
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TASMANIA.

	UN. s. d	USED. s. d
1853.		
1d., blue (very fine) ...		52 6
1855, (star wmk).		
2d., green	100 0	
1856, (no wmk).		
4d., blue	65 0	
1864-70. Wmk. numerals.		
4d., blue, rouletted ...		60 0
2d., green, perf. 12½ ...	60 0	

CAPE OF GOOD HOPE.

4d., blue, wood block *unused*	200 0	

SOUDAN.

1897, sur. on Egypt.

1 mil. brown		0 3
2 ,, green		0 4
3 ,, orange		0 3
5 ,, carmine		0 3
1 piastre blue		0 6
2 ,, orange-brown ...		1 3

(pairs and blocks at same rate)

ZULULAND.

1888, (sur. on English).

½d., vermilion	0 3	0 9
1d., lilac	0 9	0 4
2d., green and carmine ...	1 0	1 3
2½d., purple on blue ...	2 6	3 0
3d., brown on yellow ...	3 0	3 0
4d., green and brown ...	2 0	2 6
5d., lilac and ultramarine ...	10 0	10 0
6d., purple on red ...	10 0	10 0
9d., purple and blue ...	12 6	12 6
1/-, green	10 0	12 6
(Surcharged on Natal).		
½d., green ...	4 6	
½d., ,, (no stop) ...	3 0	4 6
1d., lilac	0 6	0 4
6d., lilac	8 0	8 0

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Handy Pocket Albums for Reconstructed Sheets of English Stamps, 3d. per doz. 2/6

TELEGRAPH STAMPS.

NATAL.

	UNUSED. s.	d.
1881. Wmk. CA.		
1d., brown	0	4
3d., carmine	0	9
6d, dark bronze green	3	6
6d, pale ,, ,, ...	2	6
1/-, green	4	0
2/-, violet	7	6
5/-, blue	15	0
10/-, grey	50	0
£1, violet brown	40	0
1902. Provls, surcharged on Revenue Stamps		
3d on 4d., lilac, type I, block caps, 15 mms	4	0
3d. ,, ,, ,, II, ,, ,, 17 ,,	5	0
3d. ,, ,, ,, III, small letters, 15 ,,	7	6
*3d. on 4d, lilac, type III, variety antique *e* in "Three"	50	0
6d. on 9d., lilac, 16 mms ...	1	0
1/- on 30/-, lilac and blue, type 1, block caps, 15 mms.	2	6
1/- on 30/-, lilac and blue, type 1, with large type LL in shilling ...	7	6
§1/- on 30/-, lilac and blue, type II, block caps, 17 mms.	150	0
1/- on 9/-, lilac and red, type I ...	7	6
1/- ,, ,, ,, I with large LL	12	6
§1/- on 9/-, lilac and red, type II ...	240	0
1/- on £1, green, type I	6	0
1/- ,, ,, ,, I with large LL	10	0
§1/- ,, ,, ,, II ...	200	0

*Only 1 copy to each setting of 30 on the sheet.
§ ,, 1 ,, ,, ,, 60 (entire pane.)

NEW SOUTH WALES.

1871.		
1d, red and black	5	0
2d., blue and black	6	0
6d., red-brown and black ...	7	6
1/-, blue and black	10	0
2/-, brown and black	15	0
4/-, violet and black	50	0

NICARAGUA.

	UN. s.	d.	USED. s.	d.
1891. Lithograph.				
5c., violet and blue ...	0	4	0	3
10c, blue and red ...	0	4	0	4
20c., yellow and blue ...	0	6	0	6
50c., bistre and blue ...	0	6	0	6
1 peso, brown	0	9	0	4
2 ,, green	1	0	1	0
5 ,, carmine	1	6	1	6
10 ,, orange	1	6	1	6
5c. pair imperf between vertically.			50	0
1 peso, brown, double sur.	10	0		
1892.				
1c., blue and red ...	0	2	0	4
2c., brown and blue ...	0	2	0	4
5c., green and red ...	0	2	0	2
10c., orange and blue ...	0	3	0	4
20c., slate and red ...	0	3	0	4
25c., yellow and red ...	0	3	0	6
50c., marone and blue ...	0	4	0	6
1 peso, blue and black ...	0	6	0	9
2 pesos, vermilion and blue	0	6	1	0
5 ,, violet and red ...	20	0	7	6
10 ,, carmine and blue ...	0	6	1	0
Error, without surcharge.				
50c., marone	10	0	10	0
Error, double surcharge.				
10c, orange	10	0	10	0
1893.				
1c., blue and red ...	0	2	0	2
2c., brown and blue ...	0	2	0	2
5c., green and red ...	0	2	0	2
10c., orange and blue ...	0	2	0	2
20c., slate ,, ...	0	3	0	2
25c., yellow ,, ...	0	3	0	2
50c., brown ,, ...	0	4	0	6
1peso, blue and red ...	0	4	0	6
2 pesos, vermilion and blue	0	6	0	6
5 ,, violet and red ...	0	9	1	0
10 ,, carmine and blue ...	0	9	1	6
Error, no surcharge				
2c., brown	10	0		
Inverted surcharge.				
1c., blue	7	6		
Double surcharge.				
25c., yellow	10	0		
Error "TELFGRAFOS."				
1c., blue			20	0
5c., green			10	0
10c, orange			10	0
20c., slate			10	0

APPROVAL SELECTIONS OF TELEGRAPH STAMPS.

of any Country can be sent on approval; also Collections made up to order. . . .

WALTER MORLEY,

15, BROWNHILL GARDENS, CATFORD, S.E.

J. G. PAYN, PHILATELIC PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK

MORLEY'S Philatelic Journal.

Edited by L. W. FULCHER, B.Sc.

Publisher: **WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E.**

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FISCAL POSTALS.

DOMINICA.

	UN. s.	UN. d.	USED POST'LY. s.	USED POST'LY. d.
Perf. 14., wmk. CC.				
1d., lilac	1	6	1	6
6d., green	1	6		
1/-, lilac rose	5	0		
CA.				
1d , lilac	0	4		
1d., carmine	15	0		

HONG KONG.

Wmk. CC., perf. 15 x 15½.				
3c., orange	1	0	1	0
25c., green	4	0	3	0
30c., brown	15	0	10	0
50c., violet	3	0	2	6
1$, blue	5	0	2	6
1 50/100$ red brown ...			10	0
2$, green	30	0		
3$, lilac	9	0		
CC., perf 14.				
3c., orange	0	9	1	0
30c , brown			15	0
1$, blue	7	6	6	0
1 50/100$, red-brown ...			13	0
2c., grey (small size) ...	10	0	40	0
12c. on 10$, rose ...	18	6		
CA., perf. 14.				
2c., lilac (small size) ...	0	3	0	6
CC., perf 14.				
3c., lilac	0	6	0	9
25c., ,, ...	3	0	2	6
30c , ,, ...			10	0
50c , ,, ...	3	0	2	6
1$. ,, ...	5	0	4	0
1 50/100$. green			6	0
2$, green	10	0		
3$, lilac	6	0		
3c., lilac (variety on blue paper)	1	6	1	6
1$, ,, ...	10	0	7	6
5$ on 10$, ...			7	6
2c , rose, surcharged S.O. ...	7	6		
10c. on red ,, ,, ...	20	0		
2c., rose ,, S.D. ...			12	6
1$ on 2$, green perf. 15 x 15½	10	0		
1$,, ,, ,, 14 ...	10	0		
With large figure of value in centre				
1c., lilac	0	3	0	9
5c., ,, ...	0	6	1	0
10c., ,, ...	0	9	1	0

JAMAICA.

	UN. s.	UN. d.	USED POST'LY. s.	USED POST'LY. d.
1½ blue on blue paper, perf. 14	7	0		
1½ purple ,, ,, no wmk.	10	0		
1½ ,, white ,, CC. ...	4	6		
1d., rose, wmk , pine ...	70	0		
1d., ,, ,, C.A. sideways	1	0		

MAURITIUS.

4c., red	1	0		
4c., lilac	4	0		

MONTSERRAT.

1d., carmine, laid paper ...	15	0		
1d., rose pink, ,, ...	5	0		

NATAL.

1d., yellow (embossed) ...	80	0		
1/-, lilac, perf. 14 ...	20	0		
1d., yellow, CC. 12½ ...	6	0		

NEVIS.

1d., red, perf. 15 ...	7	6		
4d., orange	20	0		
1d., lilac, CC.	5	0	5	0
1d., ,, CA.	5	0		
6d., green, CC.	60	0		
6d., ,, CA.	2	6		

SIERRA LEONE.

1d. on 6d., lilac	10	0		

ST. LUCIA.

Wmk. CC. perf. 14.				
1d., black, value in small caps.	5	0		
1d , ,, ,, large caps &c.	5	0		
4d., yellow ,, ,, ,,	5	0		
CA., perf. 14.				
1d., black, REVENUE in block caps	4	0		
2d., pale blue ,, ,, ,,	6	0		
3d , dark blue ,, ,, ,,	7	6		
4d., yellow ,, ,, ,,	10	0		
6d., violet ,, ,, ,,	12	6		
CA., perf. 12.				
1d , black, ...	4	0		
3d., dark blue	15	0		
CA., perf. 14.				
1d., black, Revenue 11 mm.	5	0		
1d., ,, ,, 15½ ,,	6	0		
1d., ,, ,, double sur.	20	0		
CA., perf. 12.				
4d , yellow, Revenue 15½ mm.	40	0		
CA., perf. 14.				
1d , slate and red ...	6	0		

POSTAGE STAMPS.

TASMANIA.

	UN. s. d.	USED. s. d.
1853.		
1d., blue (very fine) ...		52 6
1855, (star wmk).		
2d., green	100 0	
1856, (no wmk).		
4d., blue	65 0	
1864-70. Wmk. numerals.		
4d., blue, rouletted ...		60 0
2d., green, perf. 12½ ...	60 0	

CAPE OF GOOD HOPE.

4d., blue, wood block *unused*	200 0	

SOUDAN.

1897, sur. on Egypt.

1 mil. brown		0 3
2 ,, green		0 4
3 ,, orange		0 3
5 ,, carmine		0 3
1 piastre blue		0 6
2 ,, orange-brown ...		1 3

(pairs and blocks at same rate)

ZULULAND.

1888, (sur. on English).

½d., vermilion	0 3	0 9
1d., lilac	0 9	0 4
2d., green and carmine ...	1 0	1 3
2½d., purple on blue ...	2 6	3 0
3d., brown on yellow ...	3 0	3 0
4d., green and brown ...	2 0	2 6
5d., lilac and ultramarine ...	10 0	10 0
6d., purple on red ...	10 0	10 0
9d., purple and blue ...	12 6	12 6
1/-, green	10 0	12 6

(Surcharged on Natal).

½d., green ...	4 6	
½d., ,, (no stop) ...	3 0	4 6
1d., lilac	0 6	0 4
6d., lilac	8 0	8 0

SPECIAL OFFER.—I have just obtained a limited number of sets which I can offer at a VERY LOW PRICE of the following very fine series of Stamps.

TATI CONCESSIONS.

REVENUE STAMPS.

1/-,
2/6,
5/-,
10/-,
£1,
£5.

The set of 6 in mint state, unused 25/-

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Morley's Colonial Revenue Stamps Vol 1 Antigua to India, on thick paper, bound, dark green cloth reduced to 6/-
(Carriage abroad extra.)

Handy Pocket Albums for Reconstructed Sheets of English Stamps, 3d. per doz 2/6

TELEGRAPH STAMPS.

NATAL.

	UNUSED. s.	d.
1881. Wmk. CA.		
1d., brown	0	4
3d., carmine	0	9
6d, dark bronze green	3	6
6d, pale ,, ,, ...	2	6
1/-, green	4	0
2/-, violet	7	6
5/-, blue	15	0
10/-, grey	50	0
£1, violet brown	40	0
1902. Provls, surcharged on Revenue Stamps		
3d on 4d., lilac, type I, block caps, 15 mms	4	0
3d. ,, ,, ,, II, ,, ,, 17 ,,	5	0
3d. ,, ,, ,, III, small letters, 15 ,,	7	6
*3d. on 4d., lilac, type III, variety antique *e* in "Three"	50	0
6d. on 9d., lilac, 16 mms ...	1	0
1/- on 30/-, lilac and blue, type I, block caps, 15 mms.	2	6
1/- on 30/-, lilac and blue, type I, with large type LL in shilling ...	7	6
§1/- on 30/-, lilac and blue, type II, block caps, 17 mms.	150	0
1/- on 9/-, lilac and red, type I ...	7	6
1/- ,, ,, ,, I with large LL	12	6
§1/- on 9/-, lilac and red, type II ...	240	0
1/- on £1, green, type I	6	0
1/- ,, ,, ,, I with large LL	10	0
§1/- ,, ,, ,, II ...	200	0

*Only 1 copy to each setting of 30 on the sheet.
§ ,, 1 ,, ,, ,, 60 (entire pane.)

NEW SOUTH WALES.

1871.		
1d, red and black	5	0
2d., blue and black	6	0
6d., red-brown and black ...	7	6
1/-, blue and black	10	0
2/-, brown and black	15	0
4/-, violet and black	50	0

NICARAGUA.

	UN. s.	d.	USED. s.	d.
1891. Lithograph.				
5c., violet and blue ...	0	4	0	3
10c, blue and red ...	0	4	0	4
20c, yellow and blue ...	0	6	0	6
50c., bistre and blue ...	0	6	0	6
1 peso, brown	0	9	0	4
2 ,, green	1	0	1	0
5 ,, carmine	1	6	1	6
10 ,, orange	1	6	1	6
5c. pair imperf between vertically.			50	0
1 peso, brown, double sur.	10	0		
1892.				
1c., blue and red ...	0	2	0	4
2c., brown and blue ...	0	2	0	4
5c., green and red ...	0	2	0	2
10c., orange and blue ...	0	3	0	4
20c., slate and red ...	0	3	0	4
25c., yellow and red ...	0	3	0	6
50c, marone and blue ...	0	4	0	6
1 peso, blue and black ...	0	6	0	9
2 pesos, vermilion and blue	0	6	1	0
5 ,, violet and red ...	20	0	7	6
10 ,, carmine and blue ...	0	6	1	0
Error, without surcharge.				
50c., marone	10	0	10	0
Error, double surcharge.				
10c, orange	10	0	10	0
1893.				
1c., blue and red ...	0	2	0	2
2c., brown and blue ...	0	2	0	2
5c., green and red ...	0	2	0	2
10c., orange and blue ...	0	2	0	2
20c., slate ,, ...	0	3	0	2
25c., yellow ,, ...	0	3	0	2
50c., brown ,, ...	0	4	0	6
1peso, blue and red ...	0	4	0	6
2 pesos, vermilion and blue	0	6	0	6
5 ,, violet and red ...	0	9	1	0
10 ,, carmine and blue ...	0	9	1	6
Error, no surcharge				
2c., brown	10	0		
Inverted surcharge.				
1c., blue	7	6		
Double surcharge.				
25c., yellow	10	0		
Error "TELFGRAFOS."				
1c., blue			20	0
5c., green			10	0
10c, orange			10	0
20c., slate			10	0

APPROVAL SELECTIONS OF TELEGRAPH STAMPS.

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FISCAL POSTALS.

DOMINICA.

	UN. s.	UN. d.	USED POST'LY. s.	USED POST'LY. d.
Perf. 14., wmk. CC.				
1d., lilac	1	6	1	6
6d., green	1	6		
1/-, lilac rose	5	0		
CA.				
1d , lilac	0	4		
1d., carmine	15	0		

HONG KONG.

Wmk. CC., perf. 15 x 15½.				
3c., orange	1	0	1	0
25c., green	4	0	3	0
30c., brown	15	0	10	0
50c., violet	3	0	2	6
1$, blue	5	0	2	6
1 50/100$ red brown ...			10	0
2$, green	30	0		
3$, lilac	9	0		
CC., perf 14.				
3c., orange	0	9	1	0
30c., brown			15	0
1$, blue	7	6	6	0
1 50/100$, red-brown ...			15	0
2c., grey (small size) ...	10	0	40	0
12c. on 10$, rose ...	18	6		
CA., perf. 14.				
2c., lilac (small size) ...	0	3	0	6
CC., perf 14.				
3c., lilac	0	6	0	9
25c., ,, ...	3	0	2	6
30c , ,, ...			10	0
50c , ,, ...	3	0	2	6
1$, ,, ...	5	0	4	0
1 50/100$, green			6	0
2$, green	10	0		
3$, lilac	6	0		
3c , lilac (variety on blue paper)	1	6	1	6
1$, ,, ...	10	0	7	6
5$ on 10$, ...			7	6
2c., rose, surcharged S.O. ...	7	6		
10c. on red ,, ,, ...	20	0		
2c., rose ,, S.D. ...			12	6
1$ on 2$, green perf. 15 x 15½	10	0		
1$,, ,, ,, 14 ...	10	0		
With large figure of value in centre.				
1c , lilac	0	3	0	9
5c., ,, ...	0	6	1	0
10c., ,, ...	0	9	1	0

JAMAICA.

	UN. s.	UN. d.	USED POST'LY. s.	USED POST'LY. d.
1½ blue on blue paper, perf. 14	7	0		
1½ purple ,, ,, no wmk.	10	0		
1½ ,, white ,, CC. ...	4	6		
1d., rose, wmk., pine ...	70	0		
1d., ,, ,, C.A. sideways	1	0		

MAURITIUS.

4c., red	1	0		
4c., lilac	4	0		

MONTSERRAT.

1d., carmine, laid paper ...	15	0		
1d., rose pink, ,, ...	5	0		

NATAL.

1d., yellow (embossed) ...	80	0		
1/-, lilac, perf. 14 ...	20	0		
1d., yellow, CC. 12½ ...	6	0		

NEVIS.

1d., red, perf. 15 ...	7	6		
4d., orange	20	0		
1d., lilac, CC.	5	0	5	0
1d., ,, CA.	5	0		
6d., green, CC.	60	0		
6d., ,, CA.	2	6		

SIERRA LEONE.

1d. on 6d., lilac	10	0		

ST. LUCIA.

Wmk. CC. perf. 14.				
1d., black, value in small caps.	5	0		
1d , ,, ,, large caps &c.	5	0		
4d , yellow ,, ,, ,,	5	0		
CA., perf. 14.				
1d., black, REVENUE in block caps	4	0		
2d., pale blue ,, ,, ,,	6	0		
3d , dark blue ,, ,, ,,	7	6		
4d., yellow ,, ,, ,,	10	0		
6d., violet ,, ,, ,,	12	6		
CA., perf. 12.				
1d , black, ...	4	0		
3d., dark blue	15	0		
CA., perf. 14.				
1d., black, Revenue 11 mm.	5	0		
1d., ,, ,, 15½ ,,	6	0		
1d., ,, ,, double sur.	20	0		
CA., perf. 12.				
4d., yellow, Revenue 15½ mm.	40	0		
CA., perf. 14.				
1d , slate and red ...	6	0		

POSTAGE STAMPS.

TASMANIA.

	UN. s. d.	USED. s. d.
1853.		
1d., blue (very fine) ...		52 6
1855, (star wmk).		
2d., green	100 0	
1856, (no wmk).		
4d., blue	65 0	
1864-70. Wmk. numerals.		
4d., blue, rouletted ...		60 0
2d., green, perf. 12½ ...	60 0	

CAPE OF GOOD HOPE.

4d., blue, wood block *unused* 200 0

SOUDAN.

1897, sur. on Egypt.

1 mil. brown	0 3
2 ,, green	0 4
3 ,, orange	0 3
5 ,, carmine	0 3
1 piastre blue	0 6
2 ,, orange-brown ...	1 3

(pairs and blocks at same rate)

ZULULAND.

1888, (sur. on English).

½d., vermilion	0 3	0 9
1d., lilac	0 9	0 4
2d., green and carmine ...	1 0	1 3
2½d., purple on blue ...	2 6	3 0
3d., brown on yellow ...	3 0	3 0
4d., green and brown ...	2 0	2 6
5d., lilac and ultramarine ...	10 0	10 0
6d., purple on red ...	10 0	10 0
9d., purple and blue ...	12 6	12 6
1/-, green	10 0	12 6
(Surcharged on Natal).		
½d., green ...	4 6	
½d., ,, (no stop) ...	3 0	4 6
1d., lilac	0 6	0 4
6d., lilac	8 0	8 0

SPECIAL OFFER.—I have just obtained a limited number of sets which I can offer at a VERY LOW PRICE of the following very fine series of Stamps.

TATI CONCESSIONS.

REVENUE STAMPS.

1/-,
2/6,
5/-,
10/-,
£1,
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1d., carmine	15	0		

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30c., brown	15	0	10	0
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1$, blue	5	0	2	6
1 50/100$ red brown ...			10	0
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CC., perf 14.				
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3$, lilac	6	0		
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£1, black and red brown on green			7	6
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(*Continued from Vol. VII., page 92.*)

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C. **Type 4.** The "trefoils" type. Red central duty section. Lettered "Stamp Office."

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2. The determining value section.
3. The Duty section.
4. The Proprietary name section (or another determining value section in the case of unappropriated dies.)

The latter 3 parts were made as required and were made to fit the plates in use at any given time, so that it appears impossible to divide this series into issues.

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1. With black centres. Lettered "Stamp Office" (C. **Type 2**).
   No plate letter.
   B
   C
   D

2. With black centres. Lettered "Inland Revenue" (C. **Type 3**).
E
F
G

3. With red centres. Lettered "Stamp Office" (C. **Type 4**).
C Registered 22. 8. 85?
D?

4. With red centres. Lettered "Inland Revenue" (C. **Type 5**).

E	Registered	22.	8.	85?
F	,,	22.	8.	85?
G	,,	10.	9.	85
I	,,	2.	8.	88
J	,,	19.	2.	90
K	,,	18.	3.	92
L	,,	25.	1.	94
M	,,	17.	5.	95
N	,,	29.	6.	96
O	,,	23.	3.	98
P	,,	29.	7.	99
Q	,,	4.	10.	01
R	,,		?	
S	,,		?	
T	,,		?	

In the case of the stamps with black centres, the plate letter is below the crown in centre; in the red centred stamps, the plate letter is on the left, close to the central part of the label bearing the word "Inland". The plates contain 10 dies, numbered 1 to 10 in two panes of five labels each. On the stamps with black centres the die number is at the lowest portion of the circle of the Duty section; on the stamps with red centre, it is on the right hand side near the centre of the label with word "Revenue" in a corresponding position to the Plate letter on the opposite side.

On Plate C of red centred series the die numbers are all *reversed*. Plate H is the small oblong stamp of the small series (B. **Type 4**). Plate I has a very large letter and large die figures.

On Plate N, die No. 6 was damaged and replaced by a new label No. 6, the plate being re-registered 10th Nov., 1897. On the new label the base of the figure "6" is more open than on the first one.

On Plate P, die No. 3 was damaged and repaired, the plate being re-registered on the 28th March, 1900.

The types are more particularly described with the list of the Stamps seen, and only the Plate letters are given, as if one die of a plate has been seen the other nine must necessarily exist also.

The following is a list of the dates of registration of the proprietary name sections for Medicine Labels from July, 1842. It does not follow that they will necessarily be found used with the particular plate or duty value indicated. A possible exception is the case of the earlier 1½d. values, but here the plate need not be the same as that on which the proprietary name section is registered.

DUTY THREE HALF-PENCE.

PROPRIETARY NAME	PLATE.	REGISTERED.
Baily Blackburn, Bradford, Yorkshire	No letter	1. 7. 42
W. B. Moffat, A.M., M.D., New York	,,	8. 7. 42
Wesley's Family Pills	,,	13. 7. 42

PROPRIETARY NAME.	PLATE.	REGISTERED.
Dr. Hamilton's Vital Pills	No letter	3. 11. 42
The Chinese Pills	,,	14. 12. 42
Edward Granger, Yeovil	,,	30. 5. 43
Dr. Grandison's Charity Pills	,,	5. 9. 43
Culpeper's Herb Pills	,,	25. 11. 43
Wordsell's Pills. By John Kaye	,,	2. 12. 43
Dr. Stolberg's Voice Lozenges	,,	10. 6. 44
Dr. Locock's Wafers	,,	29. 10. 44
Sir Henry Halford, Bt., Royal Family Pills	,,	27. 11. 44
Atkinson & Barker's Royal Infants Preservative	,,	1. 1. 45
Elliott Hollier, late Atkinson, Market Place, Dudley	,,	3. 1. 45
William Harvey, Liverpool	,,	6. 1. 45
Slinger's Bottle. By J. & S. Slinger & Rushworth, Mytholmroyd	,,	11. 1. 45
Humphrey's Medical Marine Essence	,,	5. 5. 45
Sir Henry Halford's, Bt., Celebrated Cough Pills	,,	6. 6. 45
Sir Henry Halford's, Bt., Carminative or Soothing Syrup	,,	14. 7. 45
I. M. & G. Teear, Humberstone Gate, Leicester	,,	2. 8. 45
Eude's Pills, Flintoff & Co., London	,,	4. 10. 45
Keating's Cough Lozenges	,,	7. 11. 45
The People's Medicines	,,	5. 12. 45
John Kaye, 13, King William Street, London	,,	16. 12. 45
Roper's Royal Bath Plasters	,,	16. 12. 45
John Sanger, 150, Oxford Street	,,	17. 1. 46
Jenkyn's Pills of Vigour	,,	27. 3. 46
Holloway's Pills or Ointment, London	,,	30. 3. 46
The Rev. R. Sharman's Medicines	,,	14. 4. 46
J. G. Erwin's Quin Julep and Pomade	,,	11. 5. 46
P. Pariss, Chemist, 26, Place Vendome, Paris	,,	5. 9. 46
Butler & Harding, 4, Cheapside, St. Pauls	,,	23. 11. 46
White's Universal Medicines	,,	7. 1. 47
Dr. Bardsley's Antibilious Pills	,,	12. 2. 47
James Froud, Dorchester	,,	29. 3. 47
Whelpton's Purifying and Stomach Pills	,,	30. 6. 47
Barlow's Powders for Tic Doloreux, Darlington	,,	6. 8. 47
Humphrey's Family Vegetable Unguent	,,	16. 9. 47
Dr. Cheyne's Cough Lozenges	,,	2. 10. 47
George B. King	,,	8. 10. 47
American Indian Sugar Coated Pills. C. Pearson & Co., Proprs.	,,	18. 10. 47
Purcell's Constitution Pills	,,	21. 8. 48
Kaye's Infant's Restorative	,,	25. 9. 48
American Indian Sugar Coated Pills, W. Locking & Son, Proprs.	,,	3. 10. 48
Locock's Female Pills	,,	25. 11. 48
Dr. Graham's Grains of Life and Health	,,	4. 4. 49
Huxham's Pills	,,	14. 5. 49
Dr. Gregory's Pills	,,	9. 6. 49
Gibbon's Camphor Ball for the Skin	,,	19. 10. 49
General Washington's American Health Pills	,,	7. 11. 49
Dr. Locock's Powders and Ointment	,,	8. 11. 49
Dr. Locock's Lozenges and Tablets	,,	8. 11. 49
Dr. Locock's Aperient and Antibilious Pills	,,	8. 11. 49
Dignum's Botanic Medicine	,,	19. 1. 50
Joseph Hick, Chemist, Bradford, Yorkshire	,,	13. 8. 50
Walter De Roos, London	,,	31. 8. 50

PROPRIETARY NAME.	PLATE.	REGISTERED.
Eaton's Teething Powders	No letter	13. 11. 50
John Griffith's Cough Lozenges, Mile End Road	,,	18. 11. 50
T. G. & W. Hunt, 47, Gt. Pulteney St., Bath	,,	9. 1. 51
Moffat's American Life Pills, W. B. Moffat, M.D., Proprietor, New York	,,	11. 2. 51
Frederic Dixon & Co's Antholeon	,,	2. 4. 51
Reinhardt's Castor Oil Pills	,,	19. 5. 51
R. S. Faulconer, Keen Row, Walworth, Surrey	,,	17. 7. 51
Hooper's Family Cough Pills	,,	26. 7. 51
Paul Gage	,,	7. 8. 51
Pinder's Vegetable Life Pills	,,	8. 9. 51
W. Mather, Chester Row, Manchester	,,	29. 10. 51
Gould's Embrocation for the Cure of Rheumatism, Lumbago, &c.	,,	31. 10. 51
William Lewis, Surgeon, Apothecary	,,	12. 2. 52
Michael Beetham, Chemist	,,	30. 4. 52
Johnson's Digestive Pills	,,	30. 4. 52
Alonzo Augustus Wildbore	,,	2. 9. 52
Platt's Syrup of Horehound	,,	9. 9. 52
The Melton Dinner Pills	,,	8. 10. 52
Dr. Locock's Lotion	,,	19. 11. 52
Dr. Lee's Female Pills	,,	1. 12. 53
Wolley's Pectoral Candy	,,	7. 4. 53
W. Miller, Tithebarne Street, Liverpool	,,	11. 4. 53
Dr. Torren's Herbal Pills	,,	9. 6. 53
Bembridge's Vital Vegetable Pills	,,	20. 6. 53
Clarence Rutter, Shaftesbury, Dorset	,,	12. 8. 53
Page Woodcock, Lincoln	,,	3. 12. 53
Thos. Hopgood, Surgeon, &c., Chipping Norton, Oxon	,,	19. 4. 54
William Batchelour, M.D., M.R.C.S.E., M.L.A.C.L.	,,	11. 10. 54
Gervas Marshall, Chemist, Accrington	,,	4. 11. 54
Roper's Drops, T. W. F.	,,	20. 4. 55
H. O. Remfrey's Indian Bael	,,	31. 8. 55
A. H. Hardy, Low Moor, near Bradford	,,	1. 11. 55
Bailey's Golden Cream, London	,,	25. 4. 56
Household Family Life Pills	,,	7. 6. 56
Glickon's Celebrated Salve, Wm. Locking, Proprietor	,,	6. 9. 56
William Lambert, 20, Jermyn Street	,,	15. 10. 56
Maria Farina, 7b, Hanway Street, Oxford Street, London	,,	16. 12. 56
George Paternoster, Chymist, Old Kent Road, London	,,	13. 7. 57
W. Prichard, Apothecary	,,	5. 11. 57
Therapion	,,	27. 11. 57
Mrs. Wm. Hewitt	,,	15. 3. 58
Dr. Locock's Embrocation	,,	15. 4. 58
Dr. Locock's Infant's Preservative	,,	14. 4. 58
Dr. Locock's Balsam	,,	15. 4. 58
Keating's Worm Tablets	,,	17. 5. 58
Dr. J. Collis Browne's Chlorodyne	,,	9. 6. 58
Martin Sweeting, Knaresborough	,,	26. 7. 58
George Aldersey Davenport's Specific, Wolverhampton	,,	7. 3. 59
Davenport's Specific	,,	28. 3. 59
William's Worm Lozenges	,,	10. 5. 59
Dr. Harvey's Cough Pills	,,	1. 2. 60
John Oates Clayton, Chemist, Leeds	B	8. 3. 60
Morison's Universal Medicines	B	12. 3. 60
Alfred Crompton, Bury, Lancashire	B	15. 5. 60

(To be continued.)

MORLEY'S PHILATELIC JOURNAL.

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All editorial communications should be addressed to

L. W. FULCHER, B.Sc.,
37, KEMPSHOTT ROAD,
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ENGLAND.

All business matters are referred to the Publisher:
WALTER MORLEY, 15, Brownhill Gardens, Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

THE important announcement that His Majesty has graciously acceded to a request that in future the Philatelic Society, London, shall be known as "The Royal Philatelic Society" will be received with welcome by all those who have the welfare of philately at heart. The new title confers a dignity upon the science and practice of philately which the real study of stamps well merits and will generally raise the status of the subject as an intellectual pursuit. Steps are now being taken to "incorporate" the Society and the first 350 members of the new Society will be entitled to style themselves "Fellows" while a new class of associates (between the ages of 16 and 21) who will have nearly all the privileges of members except the right of voting, will be created, so as to train a body of recruits to continue the study of philately in all its branches as the veterans drop out. So far the development of the Society appears to be very satisfactory but much remains to be done which will call for the exertions of all members to make the Society what it should be. Active progress is being made towards creating a first-class philatelic library and a reference collection of stamps for the use of the Expert Committee but it is eminently desirable that a permanent home should be found for the Society. With the hearty co-operation of members it is to be hoped that these aims may be realised in the near future.

The Royal Philatelic Society, London.

* * * * *

Two more Catalogues of Railway Stamps come to us from Mr. Ewen. The first of these is Part 2 of the "*Priced Catalogue of the Railway Letter Stamps of the United Kingdom, 1891-1906*" dealing with the Scotch and Irish issues. Part 1 containing the Railway Letter Stamps of England and Wales was noticed by us last February. The newly issued Part 2 is prefaced by an elaborate history of the origin and progress of the issue of Railway Letter Stamps and very full details as to the best methods of acquiring the stamps and collecting them generally. All this information will prove very serviceable to those who are interested in these stamps. Especially valuable is the very clear statement of our present knowledge of the subject and the directions in which that knowledge may be improved. In fact many definite points which await elucidation are tabulated on page xix, so that any collector of these stamps may set to work at once without any loss of time or energy in discovering for himself where useful work may be done.

Railway Letter Stamps.

For those who have not yet been tempted to collect these stamps it may be pointed out that their special interest lies in the fact that they offer a wide scope for study, particularly in the direction of reconstruction of sheets, which most philatelists agree, is a fascinating pursuit. Let us quote Mr. Ewen—"The real charm of "collecting Railway Letter Stamps is only "experienced by those who take entire sheets, "either broken or reconstructed. The trans-"fers must be identified before the printings "of some Companies can ever begin to be "classified, but the transfers cannot be pro-"perly distinguished unless one has entire "sheets, and often several entire sheets of a "single printing are necessary for although "stamps may be issued in small sheets, the "latter may be only a half or even a quar-"ter the original sheet as printed; thus "before one can properly identify the trans-"fer and say definitely that a particular "specimen did or did not come from it, one "must get together all the halves or quarters "of such printings. Fortunately there is no "known instance of Railway Letter Stamps "having been printed in a larger sheet than 60 "stamps, so that 60 is the maximum number "of types to be found in any printing". Any collector of Railway Letter Stamps will find this catalogue necessary as a guide to his collecting.

* * * * *

The second Catalogue published by Mr. Ewen is an undertaking of no mean difficulty. It is entitled "*A Priced Catalogue of the Newspaper and Parcel Stamps issued by the Railway Companies of the United Kingdom, 1855-1906*," and is a first attempt at such a Catalogue. When it is considered that these stamps have a history extending over 50 years (a fact which may possibly be a surprise to many stamp collectors) and that they have very generally been neglected for the greater part of this time, it will be readily seen that Mr. Ewen has had to cope with a multitude of difficulties. Some help as regards early issues has been obtained from the old "*Stamp Collectors' Magazine*" and "*Le Timbre Poste*" but the author has discovered much new information by the help of his private collection. The present Catalogue—being unique—must be indispensable to collectors of these stamps. We need hardly add that like the one on Railway Letter Stamps, it is well illustrated and printed, and of a convenient form.

Railway Newspaper and Parcel Stamps.

LIMRI & WANKANER.

IN response to Messrs. Morley and Marsh's appeal for information with respect to these two Indian Native States, Mr. W. Corfield kindly sends the following from *Hunter's Gazeteer*, 1887 :—

Limri (*Limbadi.*)—Native State in the Jhalawar prant or division of Kathiawar, Gujarat, Bombay Presidency, lying between 22° 30′ 15″ and 22° 37′ 15″ N. lat., and between 71° 44′ 30″ and 71° 52′ 15″ E long. Area, 344 square miles, with 1 town and 43 villages. Population (1872) 40,186; (188) 43,063, namely 22,274 males and 20,789 females, dwelling in 9677 houses. Hindus number 33,556; Muhammadans, 4632; and 'others', 4875. The country is flat, and the soil, is in some parts black and others red, is generally sandy. The Bhogawo river flows through the State, but like some of the smaller streams, it becomes brackish in the hot weather. The territory of Limri or Limbadi is peculiarly liable to inundations, and suffered severely from their devastations in the year 1878-79, the road between Limri aud Wadhwan having been breached in many places. As regards the relations of landlord and tenant, the state is said to be reverting, like other states in Kathiawar, to the levying of rent in kind rather than in money. The climate of Limri, though hot, is healthy. The prevailing diseases are fever and bowel complaints. Cotton and grain are cultivated, and cloth is manufactured. Before the opening of the Bhaunagar-Gondol Railway, the produce was exported chiefly from the port of Dholera.

Limri is one of the Kathiawar "second-class" States, the chief of which executed the usual engagements in 1807. The succession follows the rule of primogeniture, there is no sanad authorizing adoption. The present (1884) chief is Thakur Sahib Jaswant Singhji Fatesinghji, a Hindoo of the Jhala Rajput caste.

He has power to try his own subjects only for capital offences, without the express permission of the Political Agent; and he is entitled to a salute of 9 guns. He received his education at the Rajkumar College at Rajkot; and on 1st February, 1876, on attaining his majority, he he was permitted to assume full jurisdiction as a "second-class" chief. Estimated gross revenue £22,137; tribute of £4,553, 6s. is paid jointly to the British Government and to the Nawab of Junagarh. The chief maintains a military force of 160 men. Works for irrigation are in course of construction. There were in 1882-83, 17 schools, with a total roll of 1317 pupils. No transit dues are levied in the State.

Limri,—Chief town of Limri State, Kathiawar Bombay Presidency Lat. 22° 34′ N., long 71° 53′ E. Population (1881) 12,873, namely, 6569 males and 6304 females. Hindus number 8221; Muhammadans, 1372; Jains, 3271; Parsis 6; and Christians, 3. On the north bank of the Bhogavo river, Limri is 14 miles south-east of the Wadhwan and 90 north-west of Bhaunagar. Telegraph and Post offices; dispensary. Formerly fortified, and once a populous place.

Wankaner.—Native State in the Jhalawar prant or division of Kathiawar, Bombay Presidency. Area, 376 square miles. Population (1881) 30,491, namely males 15,942, and females 14,549: occupying 6354 houses, in 1 town and 86 villages. Hindus number 21,395; Muhammadans, 7508; and others, 1588. The soil is chiefly light, and the territory is hilly; irrigation is practised to some extent. The climate is hot, but healthy; the prevailing disease is fever. A kind of black marble is found within the limits of the State. The principal products are grain, sugar, cane, and cotton; the chief manufacture is salt. The nearest pose is Joriya. Wankaner ranks as a second-class state in Kathiawar; its ruler entered into tht usual engagements in 1807. He has power to try for capital offences, without the express permission of the Political Agent, his own subjects only. He maintained in 1882-83 a force of 242 men. The family follow the rule of primogeniture in matters of succession, but do not hold a sanad authorizing adoption. The present chief, Rajasahib Gagubha, a Hindoo of the Jhala clan of Rajputs, is a minor, and the State is administered by a Government Karbhari. The revenue in 1882-83 was £16,242; a tribute of £1887, 18s, is paid jointly to the British Government and the Nawab of Junagarh. The Wankaner chief also owns the village of Khasta in Ahmadabad District, the annual income of which is about £4000. There are 9 schools, with a total of 542 pupils.

Wankaner.—Town in Kathiawar, Bombay Presidency, capital of the Wankaner State; situated in lat. 22° 36′ 10″ N, and long. 71° 2′ 50″ E, about 24 miles north-north-east of Rajkot. Population (1881) 5533, namely, Hindus, 2804; Muhammadans, 1807; Jains, 921; and Christian, 1. The town is locally famous for the manufacture of cotton cloth, such as scarves, waist cloths, etc., and also for locks, and shoes. Post-office, dispensary, dharmsala school. The principal exports are cotton cloth, ghi, which is usually sent to Rajkot, and a small quantity of grain and raw cotton. The imports are metals, timber and cloth of English manufacture.

LIST OF BRITISH "APPROPRIATED"

IMPRESSED DUTY STAMPS.

FROM 1833, WITH DATES OF REGISTRATION.

BY L. W. FULCHER.

(*Continued from Vol. VII., page 95.*)

SETTLEMENT ESTATE DUTY.

VALUE.	DIE.	REGISTERED.
1%	Two roses	13. 8. 94
1%	Two thistles (for Scotland)	3. 9. 94

STAGE CARRIAGE LICENSE.

5s.	A	?
£3 3s.	A	13. 9. 54

STAMP DUTY PAID.

—	No letter	13. 11. 99
—	— (for Scotland)	26. 3. 00

THE ORIGINAL DULY STAMPED WITH.

—	A	22. 10. 68

TRUSTEE.

35s.	A (Lettered "TRUSTEE." The duty 35/-, has been paid.)	25. 11. 65
35s.	A The word "TRUSTEE" erased and 24 & 25 Vic c. 91. inserted in place thereof)	8. 1. 66
35s.	S (for Scotland)	16. 5. 68

2. IRELAND.

AD VALOREM DUTY PAID.

—	A	4. 5. 60

ADJUDGED NOT CHARGEABLE WITH ANY STAMP DUTY.

—	Z	19. 10. 74

BANKRUPTCY.

1s.	A	6. 10. 73
5s.	A	,,
£1	A	,,
£1	Z	17. 12. 84

BILL OF LADING.

6d.	A	26. 1. 64
,,	B	15. 12. 59
,,	Z	30. 11. 72
,,	Z1	8. 11. 75

BILL OR NOTE.

1d.	A (& harp)	5. 9. 54
,,	B (,,)	26. 1 61
,,	C (,,)	11. 7. 76
2d.	A (& harp)	5 9. 54
,,	B (,,)	11. 7. 76
3d.	B	5. 6. 44
,,	A (& harp)	5. 9. 54
,,	B (,,)	26. 1. 61
,,	C (,,)	11. 7. 76
6d.	A	10. 4. 38
,,	B	5. 6. 44
,,	B (& harp)	26. 1. 61
,,	C (,,)	11. 7. 76
9d.	A (& harp)	5. 9. 54
1s.	A	16. 9. 42
,,	B (& harp)	11. 7. 76
1s. 6d.	A	10. 4. 38
2s.	A	10. 4. 38
,,	B	5 6. 44
,,	C (& harp)	26. 1. 61
,,	D (,,)	,,
2s. 6d.	A	16. 9. 42
3s.	A	10. 4. 38
,,	B (& harp)	26. 1. 61
,,	C (,,)	11. 7. 76
3s. 6d.	A	16. 9. 42
4s.	A	10. 4. 38
,,	B (& harp)	26. 1. 61
4s. 6d.	A	16 9. 42
5s.	A	10. 4. 38
,,	B (& harp)	26. 1. 61
,,	C (,,)	11. 7. 76
6s.	A	16. 9. 42
,,	Z	1. 4. 71
7s.	A (& harp)	?
,,	Z	27. 12. 70
7s. 6d.	A	16. 9. 42
8s.	A	10. 4. 38
,,	Z	1. 4. 71
8s. 6d.	A	16. 9. 38
9s.	Z	27. 12. 70
10s.	A	16. 9. 42
12s. 6d.	A	16. 9. 42
15s.	A	10. 4. 38
,,	B (& harp)	26. 1. 61
£1	A (,,)	5. 9. 54
£1 5s.	A	10. 4. 38
£1 10s.	A	16. 9. 42
£2	A (& harp)	5. 9. 54
£2 10s.	Z	10. 7. 73
£3	Z	10. 7. 73
£5	Z	10. 7. 73

CHANCERY FEE FUND.

1d.	A	1. 10. 67
4d.	A	? 10. 67
6d.	A	,,
1s.	A	,,
2s. 4d.	A	,,
2s. 6d.	A	,,
3s.	A	,,
6s.	A	,,
6s. 2d.	A	3. 10. 67
10s.	A	? 10. 67
£1	A	,,
£2	A	3. 10. 67
£3	A	,,
£4	A	? 10. 67
£5	A	1. 10. 67
£7	A	3. 10. 67
£10	A	,,

CHEQUES, &c.

1d.	Two Shamrocks	18. 7. 95
,,	Shamrock & A	,,
,,	B	,,
,,	C	,,
,,	D	,,
,,	E	,,

CIVIL BILL DUTY.

6d.	A	21. 8. 51
,,	B	,,
,,	C	2. 3. 64
,,	D (& harp)	10 12. 68
,,	E (,,)	18. 1. 69

(Dies A and B were afterwards drilled for date plugs.)

(To be continued.)

THE FISCAL PHILATELIC SOCIETY.

A meeting of the Society was held on Wednesday, December 5th, 1906, when the compilation of the Catalogue of the fiscals of Gt. Britain was proceeded with.

M. A. Baillière was so good as to send a portion of his collection of Gt. Britain fiscals, to aid in the work of cataloguing, and several unlisted varieties were noted. A vote of thanks was passed for his courtesy.

The Meeting that should have been held on January 2nd, was not called on account of the illness of the Secretary.

Received for the Library, with thanks, from Messrs. Gilbert and Köhler, copies of their catalogues of the fiscals of Gt. Britain and Ireland, France, and Austria.

The next meeting of the Society will be held February 6th 1907, at 6.30 p.m., at 65, Bishopsgate Street Without, E.C., when Mr. W. D. Roebuck, F. L. S., will give a display of British Embossed stamps. It is hoped that all Members able, will make an endeavour to attend.

There are yet several subscriptions (5/-) for the current season outstanding. Members who have not yet remitted will kindly oblige by doing so.

It is particularly requested that sheets be sent more regularly to the Home, Continental and American Exchange Sections

For Annual Report and information respecting the Society apply to :—

Hon. Secretary and Treasurer :
A. B. KAY,
2, Haarlem Mansions,
West Kensington,
London, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Buenos Ayres. (*Municip.*) *Derecho de Piso.* According to *Le Bulletin Fiscaliste* the following have been issued for 1905 and 1906.

1905.
0.14c., black on red (20k. carne vaca)
0.40c., green on cream (1 animal)
0.50c., violet on blue (cert. de venta, 1 animal)
0.70c., grey on orange (100k. carne)
1p., blue on cream (registro de marca)
1p., grey on orange (cert. de venta)
1.50p., grey on green (cert. de venta)
2p., carmine on green (por cada ternero)
3.50p., blue on yellow (500k. carne vaca)
4p., carmine on yellow (10 animales)
7p., blue on rose (1000k. carne vaca)
14p., brown on yellow (2000k. carne vaca)
20p., red on green (50 animales)
35p., blue on azure (5000k. carne vaca)

1905. Size 28 x 58 mm. Large and small controls. Perf.

0.40 blue on yellow
4p., green on rose
20p., ?

1906. Similar to set above, with same inscriptions.

0.14c., violet on blue
0.50c., violet on blue
0.70c., red on rose
1p., red on rose
2p., red on yellow
3.50p., slate on green
5p., slate on green
7p., olive on green
14p., violet on chamois
35p., black on orange
70p., brown on blue

Catamarca. (*Prov. Argent Repub.*) From *Le Bulletin Fiscaliste.* 1905. Various types, surcharged " 1905 " (in black ?).

5c., rose
10c., orange
20c., blue
20c., ,, (another type)
25c., brown
25c., blue (another type)
50c., carmine
1p., emerald green
1p., green (another type)
5p., orange
5p., grey (another type)
10p., mauve

Errors :—

10c., orange (without surcharge)
20c., blue (sur. " 1095 ")
50c., carmine ,,
1p., green ,,
5p., grey (without surcharge)
10p., mauve ,,

With surcharge in *violet*
20c., blue
50c., carmine
1p., green

With surcharge in *red*
20c., blue
1p., green

1906. Various types. Perf. 12½. With *and* without surcharge of date.

10c., violet
20c., dark green
25c., blue
50c., orange
1p., brown
5p., green

India. *Small Cause Court, Calcutta.* Mr. W. Corfield kindly notifies the issue of the two following provisionals.

(1) The 4r. Foreign Bill, embossed die A dated 24. 11. 60 with surcharge " FOREIGN BILL " barred with two lines and surcharged at top " SMALL CAUSE " and at bottom " COURT, CALCUTTA."

(2) The 1a. Receipt stamp, King's head, with surcharge at top
" S. C. Court "
and at bottom
" Calcutta."

Perak. Mr. W. Hadlow has discovered the following Straits Settlements Judicial Stamps surcharged " PERAK " in black Roman caps. 15 x 3 mms. Wmk. Crown and CA. Perf. 14.

$1., brown and green
$2., ,,
$3., ,,

Published by WALTER MORLEY, 15, Brownhill Gardens, Catford, S.E. ; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. January, 1907.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. FEBRUARY, 1907. No. 2.

British Patent Medicine Stamps.

(*Continued from page 4.*)

DUTY THREE HALF-PENCE.—continued.

PROPRIETARY NAME.	PLATE.	REGISTERED.
Morison's Universal Medicines	B	22. 6. 50
Holloway's Pills and Ointment, London	B	21. 7. 60
American Homœopathic Purifying Pills	B	14. 8. 60
Beecham's Pills, Saint Helens	B	3. 1. 61
Jenkin's Worm Cakes and Pills of Health	B	9. 5. 61
Dr. Hugo's Medical Atoms	B	11. 7. 61
Baron McKinsey, Heavitree Park	B	8. 2. 62
Edward Cleaver, 63, Oxford Street	B	18. 7. 62
A. D. Coffin, M.D., Indian Pills	B	27. 9. 62
Barclay & Son's, Farringdon Street	B	30. 9. 62
James Cockle, Apothecary	B	9. 10. 62
Worsdell's Compound Blackberry and Brandy Carminative	B	16. 10. 62
William Lambert, 8, King William Street, Charing Cross	B	22. 11. 62
Dr. Persy's Tonic Cough Lozenges	B	5. 12. 62
Keating's Cough Lozenges	B	6. 12. 62
Benn Godfrey Windus, 61, Bishopsgate Street	B	15. 1. 63
Mrs. Winslow's Soothing Syrup	B	7. 5 63
Brown's Bronchial Troches	B	8. 5. 63
Thomas Powell, Blackfriars Road, London	B	9. 5. 63
Whelpton's Purifying and Stomach Pills	B	2. 6. 63
Dicey & Co., No. 10, Bow Churchyard	B	11. 6. 63
Eureka Liniment, John Robt. Forster	B	23. 6. 63
Charles Rooke, Belle Vue Cottage, Scarborough	B	10. 10. 63
Dr. W. F. Rooke's Improved Oriental Pills and Solar Elixir	B	14. 10. 63

PROPRIETARY NAME.	PLATE.	REGISTERED.
F. S. Bientuall	B	15. 10. 63
Dr. Warner's Lotion and Eye Water	B	27. 10. 63
W. B. Townley's Health Restorative, Portsmouth	B	18. 12. 63
Freeman's Original Chlorodyne	B	25. 5. 64
A. J. Coffin, M.D.	B	29. 6. 64
Dr. Locock's Powders	B	8. 7. 64
John Steedman, Chemist, Walworth, Surrey	B	2. 8. 64
Dr. Locock's Wafers	B	11. 8. 64
Thomas Prout, 229, Strand, London	B	13. 8. 64
Ralph Thomson, London	B	29. 9. 64
Dr. Locock's Excelsior Pills	B	13. 4. 65
Freeman's Soothing Powders	B	16. 10. 65
Profr. Beach's M.D. Universal Medicines	B	6. 2. 66
Dr. Munro's Neurodyne	B	2. 5. 66
J. E. Hardwicke, Bury St. Edmunds	B	24. 8. 66
Farr's Nervine	B	4. 9. 66
Painkiller	B	8. 2. 67
Geo. Thos. Congreve	B	12. 2. 67
Richard Cockeroft's Prepared Honey, Mytholmroyd	B	22. 3. 67
Worsdell's Pills. By John Kaye	B	29. 7. 67
Ferris's Catholicon or General Healer	B	16. 8. 67
Beach & Barnicott, late Dr. Roberts, Bridport	B	30. 10. 67
Leath & Ross, Homœopathic Chemists	B	14. 3. 68
E. A. & W. Woodhouse's Syphilitic Extract & Injection Powders	B	7. 4. 68
Bunter's Nervine	B	1. 7. 68
J. S. Morton's Compound for Cholera, Diarrhœa, &c.	B	22. 9. 68
T. G. & W. Hunt, 8, Darlington Street, Bath	B	9. 8. 69
B. Brandreth, Brandreth Building, New York, U.S.A.	B	28. 9. 69
Wm. Frederic Smith, 280, Walworth Road, London	B	27. 10. 69
Dunn & Co., 1, Bouverie St., Fleet Street	B	4. 5. 70
Southwood's Patent Antibile Lozengss	B	30. 6. 70
Stedman's Teething Powders	B	21. 7. 70
Thos. Allcock & Co., Porous Plaster	B	11. 11. 70
The Lucina or Maternal Pill, Simpson & Co., London	B	13. 4. 71
Indian Lotion	B	30. 6. 71
T. Gregory, Holywell, North Wales	B	21. 10. 71
Joe Todd, Chemist, Carlisle	C	16. 4. 73
Holloway's Pills and Ointment, London	C	17. 6. 73
John Hunter, Pharmaceutical Chemist, Kensington	C	10. 10. 73
Powell's Embrocation, Van Duzer and Richards, London	C	2. 1. 74
William Hayley, 229, Jamaica Road, Bermondsey	C	24. 3. 74
Hill's Rheumatic Embrocation, Banbury	C	27. 3. 74
Brown's Blood Pills, Birmingham	C	9. 4. 74
Brown's Cough Tincture, Birmingham	C	9. 4. 74
F. J. Clarke, Chemist, Lincoln, England	C	4. 12. 74
T. B. Ankins, Tamworth	C	30. 3. 75
Darlow & Fairfax's Internal Magnetic Remedies, London	D	6. 8. 75
Holloway's Pills and Ointment, London. "Trade Mark" at sides	C	4. 9. 75
Smith & Clarke, Chemists, Lincoln, England	D	26. 10. 75
F. Earle, Pharmaceutical Chemist, 22, Market Place, Hull	D	6. 11. 75
Keating's Cough Lozenges	C	7. 1. 76
Mrs. Winslow's Soothing Syrup	D	25. 1. 76

PROPRIETARY NAME.	PLATE.	REGISTERED.
William Golding's Specific Medicines, &c. Ph. Chemist, London	D	7. 6. 76
Royle & Co., London	D	28. 6. 76
Zaccheus Hunter, London	D	29. 6. 76
George Booth and Dr. Golding	C	13. 10. 76
William Golding's Specific Medicines, &c., Ph. Chemists, London	D	10. 2. 77
Dr. Guinle's Steel Tablets	D	7. 5. 77
Bates' Compound Breast Salve, 1, Regent Square, London, W.C.	D	22. 6. 77
Currie's Antibilious Stomachic Pills, Glasgow	C	15. 11. 77
W. Edwards & Son, 157, Queen Victoria Street	D	2. 1. 78
Elliman's Universal Embrocation	C	22. 3. 78
Clayton's Restorative Pills	D	7. 8. 78
G. Thwaites, Herbalist, Stockton-on Tees	C	14. 12. 78
Dr. Sargent's Curative Ointment	C	21. 4. 78
Dr. Sargent's Aperient Pills	D	21. 4. 79
James Morison	D	5. 5. 79
Cameron's Ointment	D	10. 6. 79
Dr. Sargent's Teething Powders	D	14. 7. 79
Strudwick's Allene Pills, Ointment and Lozenges	D	12. 1. 80
James Parry	D	27. 3. 80
Hayman's Balsam of Horehound	D	16. 6. 80
Wm. Williams Cholera and Diarrhœa Mixture	D	30. 7. 80
Lovell	C	4. 9. 80
Dr. Sargent's Chlorodyne	D	19. 11. 80
James Epps & Co., Homœpathic Chemists*	D	16. 12. 80
James Epps & Co., Homœopathic Chemists	C	3. 1. 81
F. Gill's Remedy for the Hooping and other Coughs and Colds	C	26. 5. 81
De Jay's Compound Pills	C	8. 8. 81
W. I. Wright's Liquor Carbonis Detergens	C	2. 11. 81
A. J. White (Limited)	C	18. 2. 82
Hadfield & Co., Ashton-on-Tyne	D	1. 6. 82
The World's Family Pills, Cole & Co., London	C	7. 6. 82
Lawrence's Herb Pills, Liverpool	D	28. 7. 82
Beecham's Pills, Saint Helens	C	27. 11. 82
Michael Beecham, Chemist	C	12. 12. 82
Bunter's Nervine	C	23. 2. 83
Glickson's Celebrated Salve, Wm. Locking, Proprietor	C	27. 2. 83
Towle & Co., Nottingham, England	C	12. 3. 83
George Paternoster, Chymist, Old Kent Road, London	C	12. 3. 83
Brandreth	C	25. 4. 83
Beecham's Pills, St. Helens	E	30. 4. 83
Stedman's Teething Powders	E	29. 6. 83
Pankuron	E	18. 7. 83
William's Worm Lozenges	C	20. 7. 83
Morison's Universal Medicines	D	13. 12. 83
Brown's Bronchial Troches	E	14. 3. 84
T. G. & W. Hunt, 8, Darlington St., Bath	E	18. 3. 84
Gwilyn Evans, F.C.S., M.P.S., Llanelly, England	E	24. 3. 84
Rheinhardt's Castor Oil Pills	E	29. 4. 84
Worsdell's Pills. By John Kaye.	E	2. 5. 84
Edwin Burgess, 117, High Holborn, London, W.C.	F	12. 5. 84
Dr. Bardsley's Antibilious Pills	F	14. 7. 84

(To be continued.)

* Error of spelling, corrected and registered again, *see* next item.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from Vol. VII, p. 44.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

WENSLEYDALE ADVERTISER.
Registered 5 Dec., 1843.

THE WESLEYAN.
Registered 31 Aug., 1844.

WESLEYAN CHRONICLE
Registered 2 May 1843.

WESLEYAN NOTICES.
Registered 29 Dec. 1845.

WESLEYAN TIMES.
Registered 8 Jan.. 1849.
Duty die A 573.

WEST BRITON & CORNWALL ADVR.
Registered 27 April, 1842.
Duty dies B 33, B 37.

WEST INDIA MAIL.
Registered 14 Aug., 1846.

WEST OF ENGLAND ADVERTISER.
Registered 19 June 1845.

WEST OF ENGLAND CONSERVATIVE.
Registered 19 April, 1848.
Duty die A 125.

WEST SUSSEX GAZETTE.
Registered ?
Duty die B 24.

WESTERN AGRICULTURALIST
Registered 19 Oct., 1844.

WESTERN FLYING POST.
Registered ?
Duty dies A 721, B 16, B 27.

WESTERN LUMINARY.
Registered 1 May, 1848.
Duty die A 208.

WESTERN TIMES.
1 die regd. 27 Apr., 1842.
1 die ,, 29 Jan., 1849

WESTERN WATCHMAN.
Registered 22 July, 1842.

WESTMORELAND GAZETTE.
Registered 12 April, 1849.

WESTON-SUPER-MARE GAZETTE
Registered 31 Jan., 1845.

WESTONIAN & SOMERSET MERCURY.
Registered 11 Mar., 1845.

WIGAN HERALD.
Registered ?

WIGAN TIMES.
Registered 3 Jan., 1849.

WIGTONSHIRE FREE PRESS.
Registered 30 Dec., 1842.

WILDY'S LAW CATALOGUE.
Registered 5 Nov., 1847.

WILLMER & SMITH'S EUROPEAN TIMES.
1 die regd. 2 Jan., 1842.
1 die regd. 7 May, 1847.

CHARLES WILLMER'S EUROPEAN MAIL.
Registered 12 June, 1847.

WILLMER'S AMERICAN NEWS LETTER.
Registered 2 Sept., 1842.

WILTS & GLOSTER STANDARD.
Registered ?
Duty dies A 708, B 26.

WILTSHIRE COUNTY MIRROR.
Registered ?
Duty dies A 637, A 671, A 703, M 23.

WILTSHIRE INDEPENDENT.
Registered ?
Duty die B28.

WISBECH ADVERTISER.
Registered 22 July, 1845.

WITNESS.
2 dies regd. 17 Feb., 1849.
Duty die A143.

WOLVERHAMPTON CHRONICLE.
Registered 4 July, 1848.

WOOLWICH GAZETTE.
Registered 28 Sept., 1842.

WORCESTER HERALD.
1 die regd. 5 May, 1842.
1 ,, ,, 5 April, 1849.
Duty die M23.

WORCESTERSHIRE CHRONICLE.
Registered 2 May, 1848.
Duty die M14.

WORCESTERSHIRE GUARDIAN.
Registered 23 April, 1842.

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EDITORIAL.

What is a fiscal?

IT is a trite observation how the vast majority of us are governed by "prejudices". A "prejudice" according to the dictionary is a "judgment or opinion formed *beforehand* or without due examination". To be guided by prejudice argues a most unscientific habit of mind and after a few generations have had the advantages of a scientific education which at last seems to be struggling successfully for representation in our schools, people will be ashamed to regulate any of their actions on prejudice. But the present generation of men of middle age has mostly been educated by old fashioned methods and few can boast of an education on scientific lines. Hence we occasionally find that actions or opinions are avowedly founded on prejudice.

Our object in making these remarks arises from the perusal of an opinion, recently published, evidently formed in this pernicious way, and as that opinion related to a matter which concerns philately in general, we propose to endeavour to dispel the prejudices and to ask for a due consideration of the subject.

The December number of *The Philatelic Record* contains a notice of the two Catalogues, recently published by Mr Ewen, one on Railway Letter Stamps and the other on Railway Newspaper and Parcel Stamps, the gist of which is, that they are all very well in their way but it is not philately. After a disclaimer as to raising the question whether fiscals are included in the derivation of the word philately, we read "It is purely a question of application and" "not derivation. One of the greatest argu-" "ments against fiscalists is the nature of" "what they collect. A philatelist does know" "where to draw the line and that is why he" "cannot admit the fiscalist, who has no line" "apparently to draw". It is always difficult "to draw a line" in any matter that admits of classification and it is even so in the question as to what a "postalist" should collect. Leaving aside the question of Railway stamps for the moment we venture to point out that, in our opinion, the fiscalist as opposed for the sake of argument to the postalist, has a line to draw as definite in every way as the latter. A fiscal stamp is one which is issued by a Government in order to facilitate the payment of a stamp duty or fee. Is not this as definite as the definition of a postage stamp? It does not include Railway stamps. These we hold to be of the nature of "Private Stamps". But what is the status of "Locals" in the postal category?. We have no space now to discuss these delicate matters but perhaps our contemporary may be disposed to admit that "railway tickets, tram-tickets, bobbin-labels and thimbles" are not fiscals as it seems to imply. As a matter of fact postage stamps are but one of a class of labels provided by Governments for the purpose of collecting fees for the performance of certain duties and there is no logical distinction between the different sorts of labels forming the class. Philately it seems to us, *must*, whatever be the opinion of individuals, include them all. We do not mean that everyone must collect all these kind of labels—every one will collect what pleases himself—but that they must be studied as part and parcel of the science or art of philately.

It is our special aim to prevent such "prejudices" as avowed by our contemporary from deterring philatelists from the study of fiscal stamps. The prejudice is wide-spread and probably arises from the practice in the early days of philately of the current journals in decrying fiscals and sneering at "Commercial stamps", the fashion itself arising from the fact that while postage stamps came in everybody's way, fiscal stamps were not generally procurable. The difficulty of getting fiscal stamps still stands in the way of the collector but, without repeating the various arguments which have been advanced from time to time in favour of the collection of fiscals, we venture to plead for a study of them on the ground that they may sometimes throw light on the history and aid in the study of the postage stamps of a country. Strangely enough the pages of our contemporary for last year afford us an illustration on this very point. See the notes on the Stamps of Nevis (*Phil. Rec. 1906 pp. 68 & 140*) and other cases could be quoted. Again in the stamps of Nevis, how many postal fiscal collectors know that the 6d., green of 1883 was first printed on Crown CC. paper; an interesting fact, though the stamp has not turned up as a postage stamp. We cannot compel postage stamp collectors in general to go in for fiscals but why should they go out of their way to discourage the study of fiscals? The difficulties of collecting fiscals are much more serious than in the case of postage stamps and the constant discouragement which the fiscalist continually receives from his philatelic brethren renders the pursuit well-nigh impossible.

BRITISH RAILWAY STAMPS.

NOTES AND NEWS.

By P. Evans.

Great Eastern Railway. Change of colour. The series of stamps "One Newspaper—½d," "Two Newspapers—1d," and "Four Newspapers—2d.", are now all printed in one uniform colour, viz: green, with black overprint of the number of newspapers and value.

Perf. 11 as before. Date of issue October '06, or earlier.

Great Western Railway. The design of the 6d., "Prepaid Parcel" stamp has been entirely re-drawn—the chief features being that the figure of value is much bolder than before and occupies, alone, the entire centre of the stamp. The double-lined circle with "Prepaid Parcel" has been entirely removed, and these two words now occupy tablets in the right and left sides of the framework, respectively. Serial number "S. 4."

Colour black on blue paper, size, and perf. 12 as before.

Issued December '06, but not in general use yet excepting at a few Stations. The 1/- value black on pink, is now issued in the larger size, 35 x 33 mm. uniform with the 6d. and 1/6 values

Perf. 12. Series "S 2." Issued about Oct. '06. Probably all values will appear in this larger size when present stocks are exhausted

Lancashire, Derbyshire & East Coast Railway. The stamps of this Company are obsolete since Dec. 31st, '06, the line having been amalgamated with the Great Central Ry. on Jan. 1st, '07.

Ewen's new Catalogue quotes the ½d. value "Prepaid Newspaper Parcel" stamp as being found perf. 10 only, but I have in my collection an unused block of four of this value perf. 11, uniform with the later perfs. of the other values.

Midland Railway. Letter Fee Stamps. The series numbered 175,000 and onwards is printed in a much brighter shade of green than the previous printing (which was of an olive-green colour). The Control No's. too are in a different position, being on the right-hand side and read downwards. Perf. 11, as before. Issued Oct. '06 or earlier.

Midland and South Western Junction Railway. Ewen's new Catalogue makes no mention of any Parcel Stamps for this Company. There are however a series of two values, viz: ½d. black on white paper "for one Newspaper," and 1d. black on yellow paper "Prepaid Newspaper Parcel" Design type-set, within a single lined frame, size 45 x 50 mm. Perf. 10. Control number at top right corner of each sheet only. 24 stamps to a sheet in four rows of 6.

A 2d. value (black on pink paper ?) exists but is now obsolete, there being so little demand for this value that the Company have had none printed of late years. There has only been one printing of the 2d. Letter Fee Stamp, and the present stock on hand will probably be sufficient for some years to come.

Rhondda and Swansea Bay Railway. The 1d. blue "Prepaid Newspaper Parcel" stamp is usually only found perf. 11, and this variety is the only one listed in Ewen's Catalogue. I have, however, an unused pair perf. 10, which is I believe one of the early printings—used copies of which may possibly not have survived, at all events in any quantity.

These stamps are printed in sheets of 6, 3 rows of 2.

Somerset and Dorset Railway. A new series "S 5" of the 2d. blue "Prepaid Newspaper Parcel" was issued during the latter part of 1906. Design, colour, and perf. 11 as before

The 1d. value, series "S 18" is ready for issue when present stock on hand of "S 17" is exhausted.

The ½d. value, black on rose paper, is much the scarcest stamp of this series as may be judged by the fact there has, so far, only been one series (S 1) printed, and of these the highest control number of a sheet recently issued was only just over no. 3000—which gives the total number of this value issued to date. I am officially advised that there is but little demand for stamps of this value—(for single Newspapers).

Railway Letter Fee Stamp. A new printing numbered A 4000 to A 5000 has just been issued. The colour is a much brighter and more "emerald" shade of green than previous issue Perf. 11 as before.

It may be noted that this Company resolutely refuses to supply their stamps to collectors (even in entire sheets), or for other than their legitimate purpose, so that unused copies are probably somewhat scarce, and difficult to obtain in this condition.

List of British "Appropriated"

IMPRESSED DUTY STAMPS.

From 1833, with Dates of Registration.

By L. W. Fulcher.

(*Continued from page 7.*)

CIVIL BILL DUTY.

1s.	A	21. 8. 51
"	B	7. 12. 59

(Die A was drilled for date plugs, 15. 12. 59)

2s. 6d.	A	21. 8. 51
"	B	"

(Dies A and B were afterwards drilled for date plugs)

COMMISSIONERS OF INLAND REVENUE ADJUDGED DULY STAMPED.

—	Z	19. 10. 74
—	B	9. 12. 87

COMPANIES REGISTRATION.

1s.	C	22. 12. 66
5s.	C	"
10s.	C	"
£1	C	"
£2	C	"
£3	C	"
£5	C	"
£10	C	"
£20	C	"

COURT OF BANKRUPTCY AND INSOLVENCY.

6d.	A	28. 10. 57
1s.	A	"
1s. 6d.	A	"
2s. 6d.	A	"
4s.	A	"
5s.	A	"
7s. 6d.	A	"
10s.	A	"
15s.	A	"
£1	A	"

DRAFT ON DEMAND.

1d.	A	22. 8. 53
"	B	"
"	C	12. 5. 58
"	D	"

DUPLICATE OR COUNTERPART—ORIGINAL DULY STAMPED.

—	A (& harp)	15. 12. 59

DUPLICATE OR COUNTERPART—ORIGINAL STAMPED WITH

—	Z	20. 4. 71

ESTATE DUTY.

—	Z	16. 1. 90
½%	two Shamrocks	25 6. 00
1%	"	17. 8 94
1½%	"	22. 8. 00
2%	"	31. 8. 94
2½%	"	22. 8. 00
3%	"	24. 8. 94
3½%	"	25. 6. 00
4%	"	17. 8. 94
4½%	"	22. 8. 94
5%	"	28. 8. 94
6%	"	17. 8 94
6½%	"	30. 8. 94
7%	"	29. 8. 94
7½%	"	29. 8. 94
8%	"	3. 9. 94

FOREIGN BILL IN SETS.

1d.	A (& harp)	5. 9. 54
2d.	A "	"
3d.	A "	"
4d.	A "	"
8d.	A "	"
1s.	A "	"
1s. 4d.	A "	"
1s. 8d.	A "	"
2s. 6d.	A "	"
3s. 4d.	A "	"
5s.	A "	"
6s. 8d.	A "	"
10s.	A "	"
13s. 4d.	A "	"
15s.	A "	"

INTERMEDIATE EDUCATION BOARD.

2s. 6d.	No letter	2. 2. 81
10s.	"	"

JUDGMENTS REGISTRY.

4d.	A	5. 10. 50
6d.	A	25. 11. 67
1s.	A	5. 10. 50
2s. 6d.	A	"
5s.	A	"
7s.	A	"
£1	A	"

JUDICATURE FEES.

1s. 6d.	Z	14. 5. 80

LAW FUND.

6d.	No letter	25. 9. 67
1s.	"	"
2s.	"	?
"	B	22. 2. 60
"	C	22 4. 72
4s.	A	5. 10 50
5s.	A	"
7s.	No letter	27 12. 44
10s.	B	22. 4. 72
11s.	No letter	27. 12. 44
£1	B	22. 4 72

LEGACY & SUCCESSION DUTY.

£1%	?	? 9. 42
£3%	?	? "
£6%	?	? "
£10%	?	? "
1%	E	15. 10. 53
"	A	22. 3. 79
3%	D	15. 10. 53
"	B	22. 3 79
5%	D	15. 10. 53
"	C	22 3 79
6%	C	15. 10. 53
"	D	22. 3 79
10%	D	15 10. 53
"	E	22. 3 79
½%	Z	5. 7. 88
1½%	Z	"

NOTICE TO QUIT.

2s. 6d.	A	9. 10. 75

ORIGINAL SECURITY STAMPED 2/6 PER CENT.

—	31	27. 4. 91

ORIGINAL SECURITY STAMPED 10/- PER CENT.

—	32	27. 4. 91

PATENT.

4d.	A	25. 4. 53

PENALTY PAID.

—	No letter	17. 8. 53
—	B	9. 12. 87

PROBATE COURT FEE.

3d.	A	11. 2. 58
3d.	A (with word "Ireland")	28. 4. 58

RECEIPT.

1d.	A	22. 8. 53
	B	"
	C	7. 9 53
	D	"

(To be continued.)

TELEGRAPH CHRONICLE.

Kashmir. Dr. Kalckhoff writes: Of the long current series, I have received an uncatalogued value, viz: 1 rupee, orange with violet tablets on both sides. The three lowest values (1a., ultramarine, rose tablets; 2as., violet, brown tablets; 4as., rose, brown tablets) have appeared on paper watermarked with multiple lotos flowers (Johore and Sudan design) My copies are obliterated in Feb. and April, 1902

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Afghanistan. A perfect avalanche of unknown fiscals from this country has descended on us Mr E. W. Wetherell has an article in the December number of the *Philatelic Journal of India* recording nearly 5000 varieties (!) arranged under 37 different heads, with illustrations of 40 different types We are unable to make any useful abstract of his article so that we can only refer any fiscalist interested in these weird labels to the original.

Germany. We have to thank Dr Kalckhoff for the following interesting information as regards the recent fiscals issues of this country:—

1. *Fahrkartenstempel.* These were listed as used for a duty on "Steamer tickets" in our Sept. number of last year. Dr. Kalckhoff states that at present their use is restricted to tickets on steamers from abroad to German ports, but it might be extended at any moment to any kind of railway or steamer tickets The stamps are printed on watermarked paper like the other new kinds of fiscals. This watermark consists of a four-lobed ornament, not of lozenges like that used for the postage stamps, but arranged in a similar manner.

2 *Frachtstempel.* To the series listed in our Oct. number of last year add the value of 30pf., brown. The watermark consists of the four-lobed ornaments not the lozenges of the postage stamps. The two stamps of this series previously known viz the 10 pf., and 1 mark were on unwatermarked paper and were issued on the 1st, July, 1900.

3. *Reichs-Stempel-Abgabe.* No new values have been issued, but the stamps will shortly appear on the new watermarked paper (four-lobed ornaments).

4. *Statistische Gebuhr.* The 20pf. has been withdrawn, while the 5 mark, which has been obsolete since Jan., 1891, has been re-issued, probably on watermarked paper. All the other curent values (5, 10, 50, pf. and 1 mark) will appear on this new paper.

5. *Wechsel-stempel.* The whole series will appear on the watermarked paper and some values have already been thus issued, but it is not known which.

6. *Schaumweinsteuer.* These stamps will also be printed on watermarked paper.

7. *Zigarrettensteuer.* Small bands for boxes of cigarettes have been issued. They are of various sizes, on watermarked paper, and printed in rose, light blue, violet, grey and bistre, but bear no indication of value.

The fiscal stamps of the German states will also in future be printed on a paper containing a "multiple" watermark of crosses and circles. This same paper is to be used for all stamps printed in the Imperial printing office (Reichsdruckerei). Besides the stamps for the Imperial Government, the postal service stamps of Württemberg and some of the railway stamps of Prussia and Saxony, have already been printed on this paper and many others will follow suit.

Great Britain. *General Duty.* Mr. A. B. Kay informs us that he has the following unlisted varieties:—

1891. £1 17s 6d. pale blue. Die C. Perf. 12.

1893. £1 17s. 6d. ultramarine. Dies C, D.

1900. £10, ultramarine. Die C. (New small size die).

Malta. *Ewen's Weekly Stamp News* chronicles the 1d. King's head, postage, all in carmine, wmk. Crown CA. multiple, ordinary paper, with overprint "Revenue".

United States. Mr. A. B. Kay chronicles in the *Stamp Collectors' Fortnightly* an issue of stamps bearing the legend "American Consular Service" above, and "Fee Stamp" below

25c., green	2.50 dols., indigo
50c., carmine	5 ,, lake
1 dol., violet	10 ,, yellow
2 dols., brown	

"They came into use on the 30th June last, and "may not be sold to the public uncancelled. "The $2.50 value will be the commonest and "the $10 and 25c. can have but little use, "although the latter may be used to make up "larger amounts".

New York. Stock Transfer Tax. From the same source as above we cull the following:—

"Of the already obsolete issue, a 4c. value in brown has not yet been here chronicled. *Mekeel's Weekly Stamp News* refers to it as very scarce and states that copies have been seen in two distinct shades, one being in the colour of the 50c.

As previously reported, a new issue has made its appearance, the values and colours are the same as previously, but the stamps are perforated 12, and have an overprint of a double-lined numeral of value in violet, on a lozenge shape impression of gum. Thus, if the stamps are placed in water, as with the last Documentary issue, a portion of the design washes away.

Published by WALTER MORLEY, 325, Brownhill Road, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. February, 1907.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. MARCH, 1907. No. 3.

British Patent Medicine Stamps.

(*Continued from page 11.*)

DUTY THREE HALF-PENCE.—continued.

PROPRIETARY NAME.	PLATE.	REGISTERED.
The Lincoln and Midland Counties Drug Company, Lincoln, England	F	17. 7. 84
Geo. Thos. Congreve	F	17. 7. 84
John Steedman, Chemist, Walworth, Surrey	F	11. 8. 84
Alfred Fennings, Isle of Wight	E	26. 8. 84
Thomas Mann, Horsham, Swansea	E	1. 9. 84
Barclay & Sons, Farringdon Street	E	4. 9. 84
Keating's Cough Lozenges	F	19. 9. 84
Whelpton's Purifying and Stomach Pills	E	25. 9. 84
Charles Rooke, Belle Vue Cottage, Scarborough	E	17. 10. 84
W. Prichard, Apothecary	C	7. 11. 84
Benn. Godfrey Windus, 61, Bishopsgate Street	F	8. 12. 84
Savory Moore & Co., 136, New Bond Street	F	15. 12. 84
Dr. J. Collis Browne's Chlorodyne	F	17. 12. 84
Dr. John Hooper	E	22. 12. 84
James Cockle, Apothecary	E	24. 12. 84
Beach & Barnicott, late Dr. Roberts, Bridport	F	24. 1. 85
Page Woodcock, Lincoln	F	28. 1. 85
George Paternoster, Chymist, Old Kent Road, London	E	4. 2. 85
Dr. Stolberg's Voice Lozenge	E	6. 2. 85
Dicey & Co., No. 10, Bow Church Yard	F	10. 2. 85
Dr. Bardsley's Porous Plaster	G	16. 3. 85
Parr's Life Pills	G	17. 3. 85
F. Newberry & Sons, 125 years in St. Pauls Church Yard, London	E	21. 3. 85
Wm. Frederic Smith, 280, Walworth Road, London	G	18. 4. 85
Bates Compound Breast Salve, 1, Regent Square, London, W.C.	G	22. 6. 85

PROPRIETARY NAME.	PLATE	REGISTERED.
Mrs. Winslow's Soothing Syrup	F	4. 9. 85
James Epps & Co., Homœopathic Chemists	E	16. 10. 85
Clarke's Indian Lotion	G	16. 8. 86
Eno's Vegetable Moto	F	16. 3. 87
Bond's Embrocation, London	G	30. 3. 87
Gibbon's Camphor Ball for the Skin	E	21. 4. 87
John Wooldridge	F	13. 5. 87
Pain Expeller	G	5. 12. 87
The Soden Mineral Produce Company, London	G	22. 12. 87
Gorden's Pill, Liverpool	G	26. 4. 88
The Health Restorers, the Health Restoring Mixture, Powders, Pills & Ointment	F	3. 8. 88
Gould's Hop Compound for Bitters	F	11. 9. 88
Handy Side, Bentinck, Newcastle	G	28. 12. 88
Carter's Pills	G	27. 2. 89
Schubrell's Electric Pills	E	3. 5. 89
Schubrell's Electric Oils	G	1. 6. 89
Lewis Tyddyndu	E	28. 10. 89
Cowgill's Eclipse Liniment	G	5. 6. 90
Gregory's Invincible Ointment	F	26. 8. 90
Robert Ceiley	G	27. 8. 90
Cleopatra's Ointment	F	23. 9. 90
Scott's Nervaline, H. Wynne & Co.	F	28. 9. 91
Day's Oil of the Night	I	2. 11. 91
D. Tudor Williams, Medical Hall, Aberdare, Wales	E	31. 12. 91
Harroline Pills	I	25. 1. 92
DUTY THREE PENCE.		
Bailey Blackburn. Bradford, Yorkshire	No letter	1. 7. 42
W. B. Moffat, A.M.M.D., New York	,,	8. 7. 42
Wesley's Family Pills	,,	13. 7. 42
The Chinese Pills	,,	14. 12. 42
Jeremie's Sed. Sol. Opi. By Fras. Lean	,,	15. 3. 43
Edward Granger, Yeovil	,,	1. 6. 43
Dr. Grandison's Charity Pills	,,	5. 9. 43
Dr. Stolberg's Voice Lozenge	,,	11. 6. 44
Dr. Warner's Lotion & Eyewater	,,	20. 2. 45
Sir Henry Halford's, Bt., Celebrated Cough Pills	,,	6. 6. 45
I. M. & G. Teear, Humberstone Gate, Leicester	,,	12. 8. 45
Eude's Pills, Flintoff & Co., London	,,	4. 10. 45
The People's Medicines	,,	6. 12. 45
Roper's Royal Bath Plasters	,,	15. 12. 45
John Sanger, 150, Oxford Street	,,	17. 1. 46
Holloway's Pills & Ointment, London	,,	31. 3. 46
J. S. Erwin's Quin Julep & Pomade	,,	12. 5. 46
R. Pariss, Chemist, 26, Place Vendome, Paris	,,	4. 9. 46
Butter & Harding, 4, Cheapside, St. Pauls	,,	23. 11. 46
Whelpton's Purifying & Stomach Pills	,,	30. 6. 47
Barlow's Powders for Tic Doloreux, Darlington	,,	6. 8. 47
Humphrey's Family Vegetable Unguent	,,	15. 9. 47
George B. King	,,	8. 10. 47
Huxham's Pills	,,	14. 5. 49
Dr. Gregory's Pills	,,	9. 6. 49
Locock's Female Pills	,,	24. 8. 49
Walter De Roos, London	,,	2. 9. 50
William Lewis, Surgeon Apothecary	,,	12. 2. 52
Johnson's Digestive Pills	,,	1. 5. 52

PROPRIETARY NAME.	PLATE.	REGISTERED.
Alonzo Augustus Wildbore	No letter	2. 9. 52
Platt's Syrup of Horehound	,,	9. 9. 52
Copahine Mege. By Gabriel Jozeau	,,	6. 1. 53
Bembridge's Vital Vegetable Pills	,,	20. 6. 53
Evan Edwards, 67, St. Pauls	,,	14. 7. 53
Clarence Rutter, Shaftesbury, Dorset	,,	12. 8. 53
Page Woodcock, Lincoln	,,	3. 12. 53
Roper's Drops, T. W. F.	,,	21. 4. 54
Gervas Marshall, Chemist, Accrington	,,	2. 11. 54
H. O. Remfry's Indian Bael	,,	31. 8. 55
A. H. Hardy, Low Moor, near Bradford	,,	30. 10. 55
Bailey's Golden Cream, London	,,	25. 4. 56
Household Family Life Pills	,,	6. 6. 56
William Lambert, 20, Jermyn Street	,,	16. 10. 59
Maria Farina, 7B, Hanway Street, Oxford Street, London	,,	15. 12. 56
W. Prichard, Apothecary	,,	4. 11. 57
Therapion	,,	27. 11. 57
Davenport's Specific	,,	2. 2. 58
Edw. Slee & Co.	,,	10. 3. 58
Mrs. Wm. Hewitt	,,	11. 3. 58
Keating's Worm Tablets	,,	1. 6. 58
Martin Sweeting, Knaresborough	,,	26. 7. 58
Painkiller	,,	24. 6. 59
Alfred Crompton, Bury, Lancashire	,,	15. 5. 60
Worsdell's Compound Blackberry & Brandy Carminative	,,	5. 2. 62
Edward Cleaver, 63, Oxford Street	,,	19. 7. 62
Barclay & Son's Farringdon Street	,,	17. 9. 62
James Cockle, Apothecary	,,	10. 10. 62

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from p. 12.*)

1d., Newspaper Tax (Types 64 to 70).

With name of paper at left hand side of the die.

WORKING MAN'S CHARTER.
Registered 27 July, 1848.

WORKING MAN'S FRIEND.
Registered 29 Dec., 1849.

WYCOMBE GAZETTE.
Registered 27 April, 1849.

Y CYMRO.
Registered 27 Dec. 1847.

Y GEINIOGWERTH.
Regd. 1 March, 1848.

YEOVIL TIMES.
Regd. 18 Sept., 1847.

YR AMSERAN.
Registered 12 Aug., 1843.

YR YSPIWR.
Registered 25 Jan., 1845.

YORK HERALD.
Registered 9 May, 1848.
Duty die M 24.

YORK MONTHLY ADVERTISER.
Registered 18 Jan., 1849.

YORKSHIRE GAZETTE.
Registered 7 Sept., 1844.

YORKSHIRE POST.
Registered ?

YORKSHIREMAN.
Registered 29 April, 1848.

YOUNG ENGLAND.
Registered 19 Dec., 1844.

1½d., Newspaper Duty (Type 68).

Type 68.

ENGINEERING.
Duty die L ?

ECONOMIST.
Duty die L 1.

THE FIELD.
Duty die L 1, 2.

GUARDIAN.
Duty die L 2.

HEREFORD TIMES.
Duty die L 3.

ILLUSTRATED LONDON NEWS.
Duty dies L 1, 2.

LAND & WATER.
Duty die L 2.

LAW TIMES.
Duty dies L 1, 2.

PALL MALL BUDGET.
Duty die L 2.

THE QUEEN.
Duty dies L 1, 2.

½d., Newspaper Duty (Supplement) (Type 69).

Type 69.

BATH HERALD.
Duty die C 12.

BELLS LIFE IN LONDON.
Duty die C 12.

BRITISH BANNER.
Duty die C 36.

BRISTOL MERCURY.
Duty die C 75.

CORNWALL ROYAL GAZETTE.
Duty die C 23.

DERBY MERCURY.
Duty die C 66.

EXAMINER.
Duty dies C 5, 18.

THE FIELD.
Duty die C 91.

HULL ADVERTISER & GAZETTE.
Duty dies C 3, 6.

ILLUSTRATED LONDON NEWS.
Duty dies C 12, 30, 50, 51, 54, 56, 57, 58, 60, 61, 64, 69, 70, 71, 73, 75, 76, 77, 79, 80, 81, 83, 84, 85, 86, 87, 88, 90, 91.

THE LABOURER'S FRIEND.
Duty die C 23.

THE LADY'S.
Duty die C 32.

LAW TIMES.
Duty dies C 18, 91.

THE LEAGUE.
Duty dies C 12, 13, 17.

LIVERPOOL ALBION.
Duty dies C 3, 26.

MANCHESTER COURIER.

MANCHESTER GUARDIAN.
Duty die C 66.

MORNING HERALD.
Duty dies C 11, 20.

OXFORD HERALD.
Duty die C 11.

PICTORIAL TIMES.
Duty die C 22.

RAILWAY TIMES.
Duty die C 30.

SPECTATOR.
Duty dies C 9, 17, 36, 40, 60.

SOUTHAMPTON CHRONICLE.
Duty die C 34.

SCOTSMAN OR EDINBRO JOURNAL.
Duty dies C 2, 7.

THE TIMES.
Duty dies C 16, 17, 19, 22, 24, 38, 48, 51, 56, 63, 85.

WILTSHIRE COUNTY MIRROR.
Duty die C 87.

WEEKLY DISPATCH.
Duty die C 89.

MORLEY'S PHILATELIC JOURNAL.

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All editorial communications should be addressed to
L. W. FULCHER, B.Sc.,
37, KEMPSHOTT ROAD,
STREATHAM COMMON, LONDON, S.W.,
ENGLAND

All business matters are referred to the Publisher:
WALTER MORLEY, 325, Brownhill Road, Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

IT is no use blinking the fact that at the present moment fiscal philately in the metropolis is under a cloud. The last few meetings of the Fiscal Philatelic Society have been very poorly attended and the work in hand is not progressing as it ought. The splendid impetus given by the successful Exhibition and the cataloguing of British Colonial fiscals by the Fiscal Philatelic Society has apparently died away, in fact a re-action has set in which we hope is only temporary. No doubt the members of the Fiscal Society find the task of cataloguing the fiscals of Great Britain tedious both on account of its difficulty and its magnitude but it is very necessary that it should be done. We hear much better reports of the state of fiscal collecting both in France and the United States. As regards the former country Yvert & Tellier's Catalogue appears to have been a great sucess, a second edition being now in active preparation. This is in itself sufficient evidence that fiscal collectors number not a few among the French philatelic public. With all the present "quietude" in fiscal collecting here, we have not heard that any of the more prominent fiscal collectors have given up collecting so that we hope that others will not be discouraged.

Fiscal Philately.

* * * * *

We have for the past two or three years been endeavouring to plate some of the engraved Japanese fiscals. We cannot say that at present we have met with any marked success, as the stamps are so well drawn that the differences between them are excessively minute. In some cases the colours in which the stamps are printed, such as yellow or green, make it almost impossible to see small differences, but we have had some small success with stamps in blue and red and we propose to state briefly how far we have got and appeal to our readers for assistance. Our researches at present have been mainly confined to four stamps (1) the large 1 yen, blue of the first issue of "Bills" (2) the 10 sen, carmine ditto (3) the 10 sen, blue *on European paper* and (4) the 1 yen, blue, small size. Taking these stamps in the order named we find that as regards the large 1 yen, blue, there appears to be *two* different plates. We suppose this stamp like the smaller sized stamps was made up in sheets of 50, 5 rows of 10, although this makes rather a large sheet and we should not be surprised to find that there are a smaller number of stamps to the sheet. Anyhow we have more than 50 distinct types most of which are fairly easy to distinguish; but blocks and even pairs of this stamp are quite scarce and we should be much obliged for the loan of such. The 10 sen, carmine is in a much more hopeless case. We have evidence of the existence of at least 9 or 10 plates of this stamp and we see no prospect of completing any of these at present. It is quite otherwise with the 10 sen, blue on European paper. We think there are two plates of this stamp and in fact we have 20 *columns* re-constructed but for the lack of horizontal pairs we are not yet able to place the columns in their proper order. If some kind reader would kindly lend us for a moment a few horizontal pairs we have no doubt of reconstructing these two plates. In fact we have managed to assign the places of 8 columns on one sheet and know the relative positions of several of the other columns. Finally as regards the small size 1 yen, blue, we think there are at least two plates but horizontal pairs and blocks and required to make much further progress.

Japanese fiscals.

* * * * *

Mr. Morley has come into the possession of a circular letter dated May 27—relating to the steps taken to procure the repeal of the Newspaper Tax. We reproduce it here;—

Newspaper Tax.

* * * * *

Office at the
Museum of National Manufactures,
Leicester Square,
May, 27th.

Sir.

A number of persons have agreed to act without formal association, but in a systematic and energetic manner until their aim is accomplished for the purpose of procuring the repeal of the Stamp Duty on Newspapers.

In this object of National importance your co-operation is invited, and the following steps are respectfully suggested to you.

1. Procuring Petitions to the Commons and to the Lords from all kinds of Associations, and from individuals in every neighbourhood, their residence being subscribed with each name. It has been thought advisable to forward petitions as soon as two or three hundred names are signed to each except where particular circumstances may indicate a greater or less number.

2. Furnishing names of active persons who will correspond or co-operate in procuring petitions until the work is achieved.

3. Procuring public meetings when they may be thought desirable.

4. Forwarding any suggestions, or information relating to any part of the Kingdom, which may be in any way serviceable —

Papers are enclosed which may be useful.—

Petitions can be sent up by post, free of charge, if they are directed to a Member of Parliament are open at both ends and are indorsed Petitions to Parliament. Should there be any reason why you do not wish to trouble your own Members, they may be directed to either Lord Brougham, Mr. Hume, Dr. Bowring, Mr. H. Bulwer and Mr. Roebuck.

Any communications which you have to make may be sent under cover to Dr. Bowring, M.P. so as not reach him on Mondays addressed to

Yours respectfully,
Achibald Michie, Junr.

28 Leicester Square.

LIST OF BRITISH "APPROPRIATED"

IMPRESSED DUTY STAMPS.

FROM 1833, WITH DATES OF REGISTRATION.

BY L. W. FULCHER.

(*Continued from page 15.*)

IRELAND.—*continued.*

RECEIPT.

VALUE.	DIE.	REGISTERED.
2d.	A	10. 4. 38
3d.	A	— 9. 42 ?
4d.	A	10. 4. 38
6d.	A	— 9. 42 ?
8d.	A	10. 4. 38
1s.	A	10. 4. 38
1s. 6d.	A	— 9. 42 ?
2s.	A	10. 4. 38 ?
2s. 6d.	A	— 9. 42 ?
3s.	A	10. 4. 38
4s.	A	— 9. 42 ?
5s.	A	10. 4. 38
7s. 6d.	A	— 9. 42 ?
10s.	A	— 9. 42 ?

RECORD OF TITLES FEE.

1s.	A	24. 2. 66
2s. 6d.	A	31. 10. 65
5s.	A	"
10s.	A	"
£1	A	"
£2	A	22. 10. 68
£3	A	"
8s.	Two Shamrocks	29. 9. 98

REGISTRATION OF DEEDS FEE.

3d.	A	31. 12. 64
4d.	A	9. 12. 64
6d.	A	"
9d.	A	"
1s.	A	"
2s. 6d.	A	12. 12. 64
5s.	A	9. 1. 65
8s.	A	9. 12. 64
10s.	A	"
£1	A	"
£2	A	"
£5	A	9. 1. 65
£10	A	9. 12. 64

SETTLEMENT ESTATE DUTY.

1% ?	Two Shamrocks	3. 9. 94

SUPREME COURT OF JUDICATURE.

4d.	Z	6. 3. 89
6d.	Z	2. 8. 82
1s.	Z	"
2s.	Z	"
5s.	Z	"
£1	Z	17. 5. 87
£5	44	22. 12. 91

LIST OF BRITISH

IMPRESSED DUTY STAMPS.

FROM MARCH 1888 TO JULY 1894.

WITH DIE NUMBERS.

BY L. W. FULCHER.

DIE NO.	DESCRIPTION	REGISTERED.
1.	"Overembossing die" "Liverpool"	21. 3. 88
2.	"Overembossing die" "Liverpool"	21. 3. 88
3.	"Overembossing die" "Glasgow"	22. 8. 88
4.	"Overembossing die" "London"	20. 3. 89
5.	"Overembossing die" "Newcastle-on-Tyne"	11. 9. 89
6.	Ditto ditto	29. 1. 90
7.	"Overembossing die" "Glasgow"	"
8.	"Overembossing die" "London, E.C."	"
9.	"Overembossing die" "Bristol"	"
10.	Ditto ditto	16. 1. 90
11.	"Overembossing die" "Birmingham"	19 4. 90
12.	Ditto ditto	"

13.	"Overembossing die" "Leeds"	25.	7.	90
14.	Ditto ditto		,,	
15.	General duty die, £25	26.	9.	90
16.	"Overembossing die" "Hull"	19.	1.	91
17.	,, ,,		,,	
18	General duty die, 3d.		,,	
19.	,, ,, ,, 6d.	21	7.	91
20.	,, ,, ,, 3d. (for Ireland)	16.	6.	91
21.	,, ,, ,, 1/- (,,)		,,	
22	,, ,, ,, 15/- (,,)		,,	
23	,, ,, ,, £3 (,,)	5.	5.	91
24.	,, ,, ,, £15 (,,)		,,	
25.	,, ,, ,, £100 (,,)		,,	
26.	Bill or Note, 11s.	2.	9.	91
27.	,, 13s.		,,	
28.	,, 15s.		,,	
29	,, 17s.		,,	
30.	,, 19s.		,,	
31	Original Security stamped 2/6 per cent	27.	4.	91
32.	Original Security stamped 10/- per cent		,,	
33	Original Security stamped 2/6 per cent (for Ireland)		,,	
34.	Original Security stamped 10/- per cent (for Ireland)		,,	
35.	"Overembossing die" "Belfast"	21.	7.	91
36.	Ditto ditto		,,	
37.	"Overembossing die" "S.E" (for Stock Exchange)	30.	6.	91
38	Ditto ditto ditto	2.	9	91
39.				
40.	"Overembossing die" "Sheffield"	2.	9.	91
41.	Ditto ditto	25	9.	91
42.	"Overembossing die" "Bradford"		,,	
43.	Ditto ditto		,,	
44.	Supreme Court of Judicature, Ireland, £5	22.	12.	91
45.	"Overembossing die" "Southampton"		,,	
46.	Ditto ditto		,,	
47.	Cheques, &c., 1d.	19.	5	92
48.	"Overembossing die" "Liverpool"	22.	12.	91
49.	Cheques, &c, 1d	19.	5.	92
50.	,, ,,		,,	
51.	,, ,,		,,	
52.	,, ,,		,,	
53.	,, ,,		,,	
54.	,, ,,		,,	
55.	,, ,,	7.	9.	92
56	,, ,,		,,	
57.	,, ,,		,,	
58.	,, ,,		,,	
59.	,, ,,		,,	
60	,, ,,		,,	
61.	,, ,,		,,	
62.	,, ,,		,,	
63.	,, ,,		,,	
64.	,, ,,		,,	
65.	,, ,,		,,	
66.	,, ,,		,,	
67.	,, ,,		,,	
68.	,, ,,		,,	
69.	,, ,,		,,	
70.	,, ,,		,,	
71	,, ,,		,,	
72.	General duty die, £3000	17.	6.	92
73	,, ,, 1s.	22.	7.	92
74.	,, ,, 2s 6d.		,,	
75.	,, ,, 5s.		,,	
76.	,, ,, 7s. 6d.		,,	
77.	,, ,, 10s.		,,	
78.	,, ,, £1	17.	6.	92
79.				
80.	General duty die, 2s 6d.	19.	5.	92
81.	"Overembossing die" "Dublin"	29.	9.	92
82	General duty die, 1s. 3d.	4.	7.	93
83.	,, ,, 1s. 6d.		,,	
84.	,, ,, 2s.		,,	
85.	,, ,, 12s. 6d.		,,	
86.	,, ,, 15s.		,,	
87.	,, ,, 17s. 6d.		,,	
88.	"Overembossing die"		,,	
89.	,, ,,		,,	
90.	,, ,,		,,	
91.	Cheques, &c., die 1d.	3.	3.	94
92.	,, ,,		,,	
93.	,, ,,		,,	
94.	,, ,,		,,	
95.	,, ,,		,,	
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110.	,, ,,		,,	
111.	,, ,,		,,	
112.	,, ,,		,,	
113.	,, ,,		,,	
114.	,, ,,		,,	
115.	Bill or Note, 1s.	28.	12.	93
116.	,, 2s.		,,	
117.	,, 3s.		,,	
118.	,, 4s.		,,	
119.	,, 5s.		,,	
120.	,, 6s.		,,	
121.	,, 7s		,,	
122.	,, 8s.		,,	
123.	,, 9s.		,,	
124.	,, 10s.		,,	
125.	,, 11s.		,,	
126.	,, 12s.		,,	
127.	,, 13s.		,,	
128.	,, 14s.		,,	
129.	,, 15s.		,,	
130.	,, 16s.		,,	
131.	,, 17s.		,,	
132.	,, 18s.		,,	
133.	,, 19s.		,,	
134.	,, £1		,,	
135.	,, £1 1s.		,,	
136.	,, £1 2s.		,,	
137.	,, £1 3s.		,,	
138.	,, £1 4s.		,,	
139.	,, £1 5s.		,,	
140.	,, £1 10s.		,,	
141.	,, £2		,,	

142.	Bill of Note, £2 10s.			"
143.	" £3			"
144.	" £4			"
145.	" £5			"
146.	" £10			"
147.	"Overembossing die" (for Belfast")	3	3	94
148.	Ditto ditto			"
149.	Ditto ditto			"
150.	General duty die, 3d.			"
151.	General duty die, £1 2s. 6d. (for Edinburgh)	9	7	94
152.	General duty die, £2 (for Edinburgh)			"
153.	General duty die, £2 10s. (for Edinburgh)			"
154.	General duty die, £3 (for Edinburgh)			"
155.	General duty die, £5 (for Edinburgh)			"
156.	General duty die, £7 (for Edinburgh)			"
157.	Succession duty, 4½ per cent			"

After No. 157, English dies are designated by Two roses, Rose & A, Rose & B, &c. Scotch dies by Two thistles, &c., and Irish dies by Two shamrocks, &c.

THE FISCAL PHILATELIC SOCIETY.

MEETING held Wednesday, February 6th, 1907. Present—Mr. Fulcher (Chair), Messrs Cooper, Roebuck, South, Thomson, and Kay.

The death of A. C. Roussell, of Canada was reported with regret.

Messrs. C. A. Nast (U.S.A.), and C. R. Warrell (U.S.A), were duly elected members.

M. A. Forbin presented to the Library a bound volume of "Le Bulletin Fiscaliste" for 1905-6

Mr. W. D. Roebuck, F.L.S., gave a display of his magnificent collection of British embossed stamps, including specimens on entire deeds from the earliest dates, many exceedingly scarce varieties, and one document bearing stamps for £3,150. At the conclusion of the meeting a unanimous vote of thanks was passed to Mr. Roebuck for his kindness.

For information respecting the Society apply to:—

Hon. Secretary and Treasurer:
A. B. KAY,
2, Haarlem Mansions,
West Kensington,
London, W.

TELEGRAPH CHRONICLE.

Great Britain. *Universal Telegraph Co.* Mr. C. Nissen has shewn us a pair of the 1s. value of this Co. one of which has an error "n" for "h" in the word "Telegraph". It exists on the first stamp of each of the ten rows of 10 stamps composing the sheet.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Great Britain. *Medicine Duty.* Mr. Burton F. J. Cooper sends us a part sheet of the 1½d. Plate L (the type B **5** of our current article on these stamps). *perf. 11* The 2s. has also been seen perforated.

Malta. The *Echo de la Timbrologie* has seen the King's head 3d. postage stamp, wmk. Cr. C. A. single, with the surcharge "Revenue".

Porto Rico. *Aduanas.* Our publisher submits the 5c. peso, orange-brown, Giro, of 1896, surcharged "ADUANAS" in large fancy capitals, 35½ x 10½ mm.

Salvador. Mr. G. W. Pepper submits the following varieties;—

Timbre, 1892. The 1c., black on yellow, with a space between the "D" and "O" in the name "SALVAD OR".

1903. Two types of the 10c., black on lilac differing in the type of date "1903"

Timbra para Contratos, 1905. Of the type listed in our April No. of last year. Black on background of grey dots.

2 pesos, black

Timbre Municipal 1898. In addition to the errors already catalogued, the 50c., brown with the "O" of "Centavos" in the value raised.

Timbre Municipal, 1899. The following with errors of surcharge.

1c., grey, surcharged	"	"1096" in black (for "1906")
5p., yellow	"	"1993" in black (for "1903")
10p., orange	"	"1993" in black (for "1903")
25p., black on pink	"	"1093" in black (for "1903")
25p., "	"	"1993" in black (for "1903")

Seychelles. *Revenue.* Postage stamps surcharged "Revenue 4 cents" will, we hope, be a thing of the past. The *Echo de la Timbrologie* reports a definite King's head stamp lettered "Revenue". Wmk. Crown C. A. single.

4c., violet and olive.

South Australia. *Stamp Duty.* Mr. A. B. Kay has shown us the 1d. in one colour, *bistre*.

Published by WALTER MORLEY, 325, Brownhill Road, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. March, 1907.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. APRIL, 1907. No. 4.

British Patent Medicine Stamps.

(*Continued from page 19.*)

DUTY THREE PENCE.—continued.

PROPRIETARY NAME.	PLATE.	REGISTERED.
William Lambert, 8, King William Street, Charing Cross	No letter	22. 11. 62
Dr. Persy's Tonic Cough Lozenges	,,	5. 12. 62
Keating's Cough Lozenges	,,	6. 12. 62
Benn. Godfrey Windus, 61, Bishopsgate Street	,,	15. 1. 63
Thomas Powell, Blackfriar's Road, London	,,	9. 5. 63
Whelpton's Purifying and Stomach Pills	,,	2. 6, 63
Dicey & Co., No. 10, Bow Church Yard	,,	11. 6. 63
Thos. Feaver's Embrocation	,,	11. 7. 63
Wm. F. Marshall & Co.	,,	22. 7. 63
Charles Rooke, Belle Vue Cottage, Scarborough	,,	9. 10. 63
Dr. W. F. Rooke's Improved Oriental Pills & Solar Elixir	,,	14. 10. 63
Freeman's Original Chlorodyne	,,	16. 2. 64
A. J. Coffin, M.D.	,,	29. 6. 64
Dr. Locock's Powders	,,	8. 7. 64
Dr. Locock's Wafers	,,	11. 8. 64
Ralph Thomson, London	,,	29. 9. 64
Lewis's Infallible Liniment	,,	14. 12. 65
Joh. Hoff, Berlin, Neue Wilhelm St. No. 1	,,	24. 2. 66
Dr. Munro's Neurodyne	,,	2. 5. 66
John Steedman, Chemist, Walworth, Surrey	,,	11. 3. 67
A. Rowland & Sons, 20, Hatton Garden	,,	29. 7. 67
Beach & Barnicott, late Dr. Roberts, Bridport	,,	4. 4. 68
Dr. Bow's Liniment	,,	1. 1. 70
Richard Taylor, 4, Upper George Street, Greenwich	,,	25. 5. 71
Singleton's Golden Eye Ointment	,,	19. 3. 73
Joe Todd, Chemist, Carlisle	,,	16. 4. 73

PROPRIETARY NAME.	PLATE	REGISTERED.
Dr. Dunbar's Alkaram	No letter	27. 5. 73
Locke's Camphorina for Cholera, Diarrhœa, &c.	,,	26. 7. 73
Powell's Embrocation, Van Duzer & Richards, London	,,	2. 1. 74
E. A. Woodhouse & Co's., Rheumatic Elixir	C	11. 6. 75
Darlow & Fairfax's Internal Magnetic Remedies, London	C	6. 8. 75
James Edgar, M.R.C.S. L.V.M.S., Dartford late Westerham	C	7. 1. 76
William Golding's Specific Medicines, Ph. Chemist, London	C	7. 6. 76
Royal & Co., London	C	28. 6. 76
Zaccheus Hunter, London	C	29. 6. 76
George Booth & Dr. Golding	C	13. 10. 76
William Golding's Specific Medicines, &c., Ph. Chemists London	C	10. 2. 77
Dr. Guinle's Steel Tablets	C	7. 5. 77
H. Robb & Co's. Panacea for Toothache	C	17. 6. 77
W. Edwards & Son, 157, Queen Victoria Street	C	2. 1. 78
C. Nicholl's Lumbago Cure	C	3. 10. 78
G. Thwaites, Herbalist, Stockton-on-Tees	C	14. 12. 78
Glover's Mystery	C	13. 3. 79
Dr. Sargent's Teething Powders	C	14. 7. 79
Dr. Sargent's Curative Ointment	C	22. 7. 79
Dr. Sargent's Aperient Pills	C	31. 7. 79
Strudwick's Allene Ointment & Lotion	C	12. 1. 80
Atkinson & Barker's Royal Infant's Preservative	C	3. 6. 80
F. Gill's Remedy for the Hooping & other Coughs & Colds	C	26. 5. 81
Dr. Sargent's Effervescing Saline	C	20. 6. 81
Berr's Remedy	C	2. 11. 81
James Edgar, M.R.C.V.S L.V.M.S., Dartford, late Westerham	E	23. 5. 83
Elliman's Universal Embrocation	C	25. 7. 83
R. Cobden	C	9. 1. 84
Thos. & Willm. Henry, Manchester	C	21. 3. 84
Chandler's Accouchement Mixture	C	24. 3. 84
Dr. Bow's Liniment	C	31. 7. 84
The Charles A. Vogeler Company, Baltimore, Maryland U.S.A.	C	25. 8. 84
C. Kearsley, No. 46. Fleet Street	C	25. 11. 84
A. Rowland & Sons, 20, Hatton Garden	C	26. 11. 84
Dr. Dunbar's Alkaram	C	2. 12. 84
Thomas Powell, Blackfriar's Road, London	C	12. 12. 84
Freeman's Original Chlorodyne	C	26. 12. 84
Thomas Pront, 229, Strand, London	C	16. 2. 85
Leath & Ross, Homœopathic Chemists	C	26. 8. 85
Dr. Bell's Liniment	F	12. 11. 85
Whitehead's Essence of Mustard	E	19. 12. 85
Fruit Pills, Manchester	E	13. 10. 86
Almi'laj	C	23. 5. 87
Alfred Bishop & Sons, Specks Fields, London	E	13. 3. 88
Sequah Limited	G	27. 3. 89
Bertelli's Catramin Pills	I	26. 8. 90
The Universal Drug Company	J	31. 8. 91
DUTY SIX PENCE.		
Keating's Cough Lozenges	No letter	8. 11. 45

PROPRIETARY NAME.	PLATE	REGISTERED
White's Universal Medicines	No letter	7. 1. 47
L. W. Harford & Co's. Dandelion Coffee	,,	1. 6. 47
American Indian Sugar Coated Pills, C. Pearson & Co. Proprietor	,,	18. 10. 47
Kaye's Infants Restorative	,,	25. 9. 48
Moffat's American Phoenix Bitter, W. B. Moffat, M.D. Proprietor, New York	,,	11. 2. 51
Hooper's Family Cough Pills	,,	26. 7. 51
Dr. Lee's Female Pills	,,	1. 1. 53
Mathey Caylus	,,	13. 5. 53
Mrs. Hopgood, Surgeon, &c., Chipping Norton, Oxon	,,	21. 4. 54
William Batchelour, M.D. M.R.C.S.E. M.C.L.A.C.L.	,,	10. 10. 54
Holloway's Pills and Ointment, London	,,	21. 7. 60
Dr. Hugo's Medical Atoms	,,	11. 7. 61
W. B. Townley's Health Restorative, Portsmouth	,,	18. 12. 63
Thomas Prout, 229, Strand, London	,,	13. 8. 64
George Franks, Blackfriar's Road	,,	12. 5. 66
J. E. Hardwicke, Bury St. Edmunds	,,	24. 8. 66
Leath & Ross, Homœopathic Chemists	,,	14. 3. 68
Dr. Locock's Aperient and Antibilious Pills	,,	13. 9. 69
Dr. Levonston's African Rheumatic Oil (ERROR-*see next*)	,,	5. 1. 70
Dr. Levenston's African Rheumatic Oil	,,	11. 2. 70
Cre-Fydd	,,	16. 6. 71
John Hunter, Pharmaceutical Chemist, Kensington	,,	10. 10. 73

The Newspaper Tax Stamps of Great Britain.

BY WALTER MORLEY.

(*Continued from p. 20.*)

1d. PERIODICAL PUBLICATION (TYPE 70).

BARTLETT & HARMANS INVESTMENT CIRCULAR.
Duty die I 6.

BULWARK OR CONSTITUTION JOURNAL.
Duty die I 10.

THE CONSTITUTION.
Duty die I 6.

GLASGOW CORN MARKET.
Duty die I 10.

GLASGOW GRAIN MARKET.
Duty die I 9.

HADWEN & Co's PRICE CURRENT.
Duty die I 12.

Type 70.

LANGTON MUNKITTERICK & Co's CIRCULAR.
Duty die I 12.
This variety is on blue paper.

MANCHESTER TRADE CIRCULAR.
Duty die I 12.

POSTAL NEWSPAPER TAX.

(Circulars of Trade Firms, Newspapers, &c.) TYPE 71.

In 1836 an Act of Parliament provided that there should be a separate stamp for each newspaper the die for which should be prepared under the direction of the Commissioners of Stamps and Taxes at the cost of the proprietor of the Newspaper. These stamps were purely fiscal, but carried with them a certain privilege of being admitted to free conveyance by post. In 1855 the Government abolished the duty charged on newspapers and it became necessary to make provision for their transmission by post. In order to meet the difficulty the Act provided that News-printed on paper stamped for denoting the duties imposed on newspapers should be entitled to enjoy the privilege of transmission and retransmission by the post between places in the United Kingdom postage free for the space of fifteen days from the date of publication; the Act also extended the privilege to periodical publications printed and published at intervals not exceeding 31 days.

Type 71.

As previous to 1855 printed matter was not generally transmissable through the post except at letter rates, the stamps issued and used after June 30th, 1855 must be regarded as *purely postal* issues and would include all the various Trade lists and Circulars which business firms then used for that purpose.

1d. DUTY STAMP.

(Almost all of the ensuing series are stamped on *blue* paper.)

ANNING & COBB'S CIRCULAR.
1 die regd., 10 Jan., 1848.
1 die regd., 25 Jan., 1849.

ART MANUFACTURER'S CIRCULAR.
Registered 1 Feb., 1848.

BARBOUR & BROS. CIRCULAR.
Registered 30 Oct., 1845.

BARLOW'S PRICE CURRENT
Registered 5 Aug., 1845.

BARTLETT & HARMANS INVESTMENT CIRCULAR.
Registered ?

BASS & BROWN'S SEED & PLANT LIST
Registered 24 Dec., 1849.

BATTEN & EDWARDS LIST OF FREIGHTS.
Registered ?
Duty die A 695.

BIRRELL & Co's. PRICE CURRENT.
Registered ?
Duty die A 713.

BOLDERMANN BORRIES & Co's CIRCULER.
Duty die A 648.

G. BORST'S MARKET REVIEW
Registered ?
Duty die A 687.

BRODRIBB & COATES TEA CIRCULAR.
Registered 19 April 1848.

THE BROKER'S CIRCULAR.
Registered 5 Feb., 1844.

BROWNE HUNTER & Co's PRICE CURRENT.
Registered 7 Jan., 1846.

E BUCHLER & Co's, CIRCULAR.
Registered ?
Duty die A 638.

BURGE & RUCHMANN'S TRADE REPORT.
Registered 1 Jan., 1850.

BURN'S MONTHLY COLONIAL CIRCULAR.
Registered 15 Aug., 1849.

E BOSCH & Co's TRADE REPORT
Registered 21 April, 1847.

CARLISLE CAPEL & Co's TEA CIRCULAR.
Regd., 29 April, 1844.

MORLEY'S PHILATELIC JOURNAL.

2/6 per annum, post free, to all counties. Subscriptions commence with the January No.

All editorial communications should be addressed to
L. W. FULCHER, B.Sc.,
37, KEMPSHOTT ROAD,
STREATHAM COMMON, LONDON, S.W.,
ENGLAND

All business matters are referred to the Publisher:
WALTER MORLEY, 325, Brownhill Road, Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

THE last meeting of the Fiscal Philatelic Society was the most interesting one this season. The feature of the meeting was a very able and interesting paper on the Foreign Bill stamps of Ceylon by Mr. C. S. F. Crofton, which in the unavoidable absence of the author was read by Mr Wetherell. Mr. Crofton has managed to obtain access to the official records in Ceylon and as the result of a close study of these records and of the various Acts relating to the use of Foreign Bill stamps in that colony has reached some definite conclusions, possibly not entirely unexpected, which will greatly simplify the Catalogue as far as the first issues of these stamps are concerned. The early foreign Bill stamps of Ceylon are doubly interesting both as being the work of Messrs. Perkins Bacon & Co. and also as exhibiting a type of the Queen's head, which as far as we can recall, is shown on no other stamp, postage or fiscal. As our information in regard to the issues of these stamps stands at present according to the Fiscal Philatelic Society's Catalogue, the first issue took place in 1856 and consisted of 18 values from 1d to £4 10s. each stamp bearing the inscription "Drawn out of but negotiated in the colony, wheresoever payable". The words "FOREIGN BILL" on these stamps are in Roman caps. This set was supposed to have been succeeded by another set of 15 values, from 2d to £1. 10s, lettered "Drawn in or out and payable out of, but negociated in the Colony" and the words "FOREIGN BILL" in block caps., but a doubt is expressed as to whether these were really issued as used copies could not be traced. A third set supposed to have been issued in the early sixties consisted of 12 values, embossed on white paper. It has always been a mystery why, with the exception of certain values of the first issue these stamps were so rare, especially as Foreign Bill stamps as a class are generally the commonest of fiscals but all this has now been completely cleared up by Mr. Crofton's researches He has shown, we think conclusively, that although the stamps were printed in 1856 yet none were issued till 1862 and then only the values of the the first set up to £1 10s. excluding the 8s. None of the second set were ever used and only two values, those occasionally met with, the 1s. 8d. and 3s. 4d., of the third. We may, therefore, congratulate Mr. Crofton on a very excellent piece of philatelic research. We should much have liked to reproduce his paper in our columns but we understand that it will be further elaborated and appear finally in book form, as soon as the great work of the Philatelic Society of India on the Indian postage stamps has been published. The large amount of fiscal research done during the past few years by Indian philatelists is very gratifying. Three years ago the fiscals of India were a hopeless puzzle to the collector. The magnificent work of the Philatelic Society of India published in 1905 first introduced order into the chaos and we shall now look forward with eagerness to Mr. Crofton's proposed work on the Fiscals and Telegraphs of Ceylon.

Ceylon Foreign Bills.

* * * * *

It now only remains for the Fiscal Philatelic Society's British Colonial Catalogue to appear in print and the foundations for the study of all kinds of British fiscals will be securely laid. This matter was brought up at the same meeting of the Society by a member who wanted to know why the appearance of the Catalogue was so long delayed. The answer is quite the usual one, the Society has no funds. It appeared, however, to be unanimously agreed on at the meeting that a printed Catalogue of British Colonial Fiscals was urgently needed in the interests of fiscal philately, and that it was neccessary that as many stamps as possible should be priced and priced at moderate figures. Further that the Catalogue should be sold at a low price. A difficulty arises here, apart from the question of funds, in the impossibility of the Society affixing prices. After a somewhat lengthy discussion of the subject the meeting resolved to endeavour to find some means of getting the Catalogue printed. It may be pointed out that the whole of the Society's work in British Colonial Fiscals is practically incorporated in Messrs Yvert & Tellier's Catalogue and is there available for collectors but there are two objections to that Catalogue as far as this country is concerned (1) that it is in the French language (2) that the price is too high for collectors here who are mainly only interested in British Colonial Fiscals and who do not wish to pay for a complete Catalogue of the world's fiscals as the work in question.

British Colonial Fiscals.

* * * * *

We have received "*The Stamp Collector's Annual for 1907*" from Messrs. C. Nissen & Co

Stamp Collector's Annual. This being the fourth issue, we hope the Annual has come to stay. In the form it now takes of being actually a record of the years doings in matters philatelic, it will prove a very serviceable volume of reference for the working philatelist. The most valuable item in the present issue is the index of the year's Philatelic literature by P. C. Bishop. There are also articles on "The College Stamps of Oxford & Cambridge: by L. Savournin and on "Board of Trade Officials" by I. J. Bernstein.

INDIAN FISCALS.

EXTRACT FROM THE REPORT ON THE ADMINISTRATION OF THE STAMP DEPARTMENT IN THE PROVINCE OF

SIND

FOR THE YEAR 1905-1906.

No. 977.

REVENUE DEPARTMENT.

From

H. C. MULES, ESQUIRE, M.V.O.,
Superintendent of Stamps, Karáchi;

To

R. P. BARROW, ESQUIRE, I.C.S.,
Secretary to Government, Revenue Department, Bombay.

Central Stamp Office,
Karáchi, 10th July, 1906.

SIR,

I have the honour to submit my report on the Stamp Revenue in the Province of Sind for the 12 months ending 31st March, 1906. The returns and statements which accompany this report have been framed in strict conformity with the orders of the Government of India and have been compiled from the information received from the District Treasuries.

2. The Karáchi Central Stamp Depôt, although opened on the 16th June, 1905, commenced the work of issuing stamps only in the middle of July last and will complete 12 months of its work during the current month.

Statement I.

Receipts and charges. 3. The gross revenue from all sources under the Indian Stamp Act and the Court-fees Act amounted during the year under review to Rs. 7,05,910 against Rs. 7,08,640, the sum realized during the preceding year; the decrease of Rs. 2,730 is chiefly due to the withdrawal of one anna receipt stamps from circulation.

4. Under "General Stamps" the income under the Court-fees Act VII of 1870 amounted to Rs. 4,04,090 and under the Stamp Act, Rs. 3,01,820.

Expenditure. 5. Charges which are principally made up of discount to stamp vendors and refunds of stamp duties amounted to Rs. 27,133 against Rs. 24,690 during the last year. The increase of Rs. 2,443 is due to a large amount of refund having been paid under both the Acts in the Hyderabad and Sukkur Districts.

Statement II.

Court-fee and miscellaneous receipts. 6. The total receipts under Court-fee (judicial) stamps amounted to Rs. 4,04,090. The increase of Rs. 11,749 over the receipts during the last year is due to a heavy probate duty on one large estate.

Statement III.

Impressed stamps and labels or Special Adhesive Stamps. 7. The income under the marginally noted head amounted to Rs. 2,24,547 against Rs. 2,33,861 collected during the previous year, showing a net decrease of Rs. 9,314 due to slackness of trade.

Hundis or Inland Bills of Exchange. 8. The rise under this head has been Rs. 5,787, the total collections having amounted to Rs. 33,769 against Rs. 27,982 during the year 1904-1905. The increase in the sales is solely due to increase in the number of banks and the development of the grain trade in the City of Karáchi.

Foreign Bill Stamps. 9. These stamps are sold in the City of Karáchi alone and the realizations of the year under report show an increase of Rs. 1,849 over that of the collections of the previous year.

India Revenue Stamps. 10. The issue of these stamps was discontinued by Government from 1st October, 1905, and to this cause is due the decrease in the total sale of stamps in the Province.

Skeleton forms of cheques and receipts. 11. No collections were made under this head in Karáchi during the year. The machine which has been set up for doing such work in Karáchi has only been working since 1st April, 1906, and the realizations will be reported next year.

Share Transfer Stamps. 12. There is hardly any sale at present of this kind of stamps in the Province and the realizations during the whole year amount to Rs. 24 only as against Rs. 11 in the previous year.

Stamps for legal practitioners' licenses. 13. No such stamps were sold in this Province during the year under review. At present the fees paid by lawyers in this province are credited direct at the Treasury and the Sanads are issued to them without stamps being affixed on them.

14. The miscellaneous receipts during the year under notice amounted to Rs. 11,536 against Rs. 5,207 last year. The increase is due to the Karáchi Port Trust having paid a large amount, *viz.*, Rs. 10,500, on account of composition fee. The rest of the receipts are on account of penalties and adjudication fees on documents.

Miscellaneous Receipts.

RECEIPTS ON ACCOUNT OF NON-JUDICIAL STAMPS FOR THE YEAR ENDING 31ST MARCH, 1906.

	R.	as.	R.	as.
Impressed Stamps	179,442.	0	172,439.	0
Hundis or Inland Bills of Exchange	33,769.	2	27,982.	2
Impressed Labels or Special Adhesive Stamps	45,105.	12	61,422.	14
Foreign Bill Stamps	10,120.	6	8,271.	0
One-anna Receipt Stamps	21,682.	11	40,899.	8
Share Transfer Stamps	24.	0	11.	14
Notarial Stamps	115.	0	59.	
Forms for Cheques or Receipts	25.	0	6.	4
Miscellaneous Receipts	11,536.	2	5,207.	3

(The figures in the second column are those of the previous year.)

THE FISCAL PHILATELIC SOCIETY.

MEETING held April 3rd, 1907.

Present:—Mr. Schwabacher (Chair); Messrs. Fulcher, Hinton, South, Thomson, Wetherell, and Kay.

A discussion was raised regarding the publication, in catalogue form, of the list of British Colonial Revenues, and it was decided to take steps to ensure the same being issued at an early date.

Mr. Schwabacher showed a Great Britain Justice Room 10/6 black with value in red figures, perf. 12½, on laid paper, and a 5/- blue Southampton overprinted "Andover Division". Mr. Kay submitted a 4/- New South Wales with a double impression of the value printing.

Mr. C. S. F. Crofton being unable to attend, his paper on "The Pence Values of Ceylon Foreign Bill Stamps" was read by Mr. Wetherell. It was followed with much interest, and the arguments, entailing much research, were very conclusive as to the non-issue of several stamps previously listed. Mr. Morley kindly sent his fine collection of the revenue stamps of this country for reference.

Kindly note the new address of—

Hon. Secretary and Treasurer:
A. B. KAY,
18, Melrose Gardens,
Hammersmith,
London, W.

TELEGRAPH CHRONICLE.

Panama. Mr. A. E. Lawrence submits three stamps which do not appear to have yet been chronicled. The design consists of the Arms of Colombia in oval, in centre and inscriptions "Republica de Colombia. Departmento de Panama—Telegrafos". Value in small oval in lower left corner. Perf.

5c., green on green
10c., red on buff
20c., dark blue on lilac

It is evident that these stamps were issued prior to 1903.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Colombia. Mr. A. E. Lawrence has made the following discoveries:—

Timbre Nacional, 1899-1900. Type set stamp, "REPUBLICA DE COLOMBIA" above, "SEGUNDA CLASE" below, "TIMBRE" on left and "NACIONAL" on right. In centre the words "UN PESO" in tall Roman caps and date 1899-1900. The specimen submitted appears to bear a surcharge in blue, consisting of an inscription, which we are unable to decipher, between single lined circles. Imperf.

1 peso, black on blue (2a clase)

Timbre Nacional 1903-04. Inscriptions below Arms in a central rectangle surrounded by an elaborate floral border and date above. Imperf.

3 pesos, black on green (2a clase)

Timbre Nacional, 1903-1904. A 3 pesos, blue (2a clase) of the type of the 15 pesos, green described by us in June 1904. This value has not yet been chronicled but the copy submitted by Mr. Lawrence bears a surcharge, in red, in three lines of block caps., reading downwards "HABILITADO—PARA 1905 Y 1906—VALE 3 CENTAVOS ORO".

Great Britain. Messrs. C. Nissen & Co. kindly communicate the following unrecorded dates on embossed adhesives.

Bankruptcy. 3d., Die D. 6. 4. 70 (white paper)

Chancery Fee Fund. 4d., 1. 8. 56.
2s. 6d., 30. 6. 53

Customs. 6d., Die U. 31. 5. 60

Inland Revenue. 1s., Die E 6. 7. 63
1s., Die F 3. 5. 66
1s., Die F 3. 12. 67
2s., Die K 5. 4. 62

French Indo-China. The following provisionals are submitted by Mr. A. E. Lawrence. All surcharges in black.

(1) On stamp of the 1901 issue
0$15 cents on 2c., brown (Range 200$ to 300$).

(2) On stamps of the 1903 issue
0$05 cents on 2c., brown (Range 100$ and below)
0$10 cents on 4c., brown (Range 100$ to 200$)
0$15 cents on 6c., brown (Range 200$ to 300$)
0$20 cents on 8c., brown (Range 300$ to 400$)
0$25 cents on 10c., brown (Range 400$ to 500$)

These provisionals seem to have preceded a definite set issued in 1905 which were chronicled in *Le Bulletin Fiscaliste* for 1905, which journal also gives the text of the Decree creating the series. This set consists of the values :—

5c., brown and black
10c., " "
15c., " "
20c., " "
25c., " "
50c., " "
1 piastre " "
2.50p., " "
5p., " "
10p., " "

Mr. A. E. Lawrence further submits a stamp which does not seem to be of the type of this series. It is an oblong rect., 60½ x 30½ mm., with head in circle on left as on previous issues, the space to the right, instead of containing the words "Timbre Proportionnel" and value, contains the letters "IF" in monogram repeated 7 times and also the date "190 . . . . ". At the top, bottom, sides and in the corners the value appears in *black*, reading at the top "PIASTRE 0 10 CENTS." and at the bottom, "FRANC: 0. 25 CENTIMES". Imperf.

25c., brown and black

Hayti. *Droit Proportionnel.* Mr. A. E. Lawrence submits a stamp, with Arms and inscriptions above and space below for "DATE" and "SIGNATURE" these words being in English. The stamp is oblong rect. 49½ x 31½ mm. and beautifully engraved by the American Bank Note Co. Perf. 12 at top and bottom only.

1p., dark blue

Paraguay. Mr. A. E. Lawrence has discovered another value of the second type of the 1898 series.

2 pesos, carmine-red.

Philippine Islands. Mr. A. E. Lawrence submits a curious label about which some further information is very desirable. It is a small oblong 27 x 21 mm., with a picture in the centre, rather indistinct, the main features of which appear to be a horse and two cows and water. It is lettered above "GOVERNMENT OF THE PHILIPPINE ISLANDS" and the value below 1 peso. It is cancelled with crossed pen-strokes in red ink. The colour is carmine-pink. Perf. 12.

Travancore. We have seen some of the postage stamps of this state surcharged "CF" for "Court Fee" and also an oblong label for the same duty. The *Echo de la Timbrologie* gives the following list of these stamps.

(1) Postage stamps surcharged "CF"
½c., violet (sur. in *red* and *carmine*)
¾c., black (sur. *carmine*)
1c., deep blue (sur. in *red* and *carmine*)
2c., red (sur. *violet*)
4c., green (sur. *red*)

(2) Oblong, 59 x 34 mm. Perf. 14. Wmk shell.

¼ rup., red
½ " green

United States. *New York. Stock Transfer Tax.* Mr. Lawrence submits a set of the stamps chronicled last month but in addition he sends the 2 dollars, carmine with overprint in *blue* as well as in violet, and also the 1 dollar, blue from a new die. The new type may be readily distinguished from the old by the shape of the figure "1" which is quite different in the two stamps the older being more ornate.

Uruguay. *Servicio Consular.* Mr. Lawrence has discovered two values of an issue not yet chronicled. They are small upright rects. 14½ x 41 mm. bearing Arms and inscriptions, the value above on the 50c. and below on the 1 peso. The stamps are surcharged "1905" in black, the 1 peso in two different types. Perf. 11½.

0,50c., pale blue
1p., carmine

Western Australia. *Supreme Court.* We have seen some values of an exceedingly crude series of labels for Judicial Fees. The *Echo de la Timbrologie* states that there are two series one lettered "FEES" and the other "PROBATE". Wmk. W. A. & Crown. Perf. 11.

Fees. 1d., 6d., 1s., 2s., 2s. 6d., 5s., 10s., £1, £5, £10, red.

Probate. 1d., 3d., 6d., 1s., 3s., 5s., 10s., £1, £5, £10., light green.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. MAY, 1907. No. 5.

British Patent Medicine Stamps.

(*Continued from page 27.*)

DUTY SIX PENCE.—continued.

PROPRIETARY NAME.	PLATE.	REGISTERED.
Brown's Cough Linctusi Brmingham	No letter	9. 4. 74
Glickon's Sanative Fluid, W. Locking & Son, Proprietors	,,	24. 9. 74
Holloway's Pills and Ointment London—Trade Mark	C	3. 9. 75
F. Earle, Pharmaceutical Chemist, 22, Market Place,	C	6. 11. 75
J. H. Miller, Patentee [Hull	C	4. 4. 76
Thos. Allcock & Co., Porous Plaster	C	3. 10. 77
Dr. Lalor's Phosphodyne, London, England	C	9. 11. 78
A. J. White (Limited)	C	18. 2. 82
Mather's Liver Invigorator	C	11. 3. 82
Hadfield & Co., Ashton-on-Tyne	C	1. 6. 82
Consumption Remedy	C	7. 7. 83
Fellows' Hypophosphites	C	28. 12. 83
Edwin Burgess, 117, High Holborn, London, W.C.	C	25. 3. 84
Warner's Safe Remedies. H. W. Warner & Co.	C	14. 4. 86
,, ,, ,,	G	10. 6. 86
Skinheal	C	11. 8. 86
The Hop Bitters Co. Ld., 41, Farringdon Street, London, E.C.	F	9. 6. 87
DUTY ONE SHILLING.		
Dr. Locock's Wafers	No letter	26. 10. 44
American Indian Sugar Coated Pills. W. Locking & Son, Proprietors	,,	3. 10. 48
John Griffith's Cough Lozenges, Mile End Road	,,	16. 11. 50
Paul Gage	,,	7. 8. 51
Church's Aromatic Head Lotion	,,	19. 3. 55

PROPRIETARY NAME.	PLATE	REGISTERED
Gowland's Lotion E.C. Bourne, 19, Lambs Conduit Street	No letter	24. 8. 55
Dr. J. Collis Browne's Chlorodyne	"	9. 6. 58
Morison's Universal Medicines	"	16. 7. 60
Dr. Locock's Sarsaparilla and Bark	"	2. 1. 63
A. J. Coffin, M.D. Indian Pills	"	4. 4. 63
Eureka Liniment, John Robt. Forster	"	23. 6. 63
Prof Beach's M.D. Universal Medicines	"	6. 2. 66
Geo. Thos. Congreve	"	12. 2. 67
W. V. Wright & Co's Liquor Carbonis Detergens	"	19. 2. 68
E A. & W. Woodhouse's Syphilitic Extract & Injection Powders	"	7. 4. 68
Dr. G. V. Nelaton's Life Reviving Balm & Vegetable	"	17. 4. 69
J. C. Eno's Digestive Granules [Pills	"	25. 4. 72
Holloway's Pills and Ointment, London	"	17. 6. 73
F. J. Clarke, Chemist, Lincoln, London	"	4. 12. 74
Dr. Bright's Phosphodyne	"	14. 1. 75
Smith & Clarke, Chemists, Lincoln, England	C	26. 10. 75
Hayman's Balsam of Horehound	C	16. 6. 80
Lawrence's Herb Pills, Liverpool	C	28. 7. 82
Liebig's Chemical Food	C	27. 9. 84
" " "	C	9. 9. 85
Vinolia	J	8. 7. 90
DUTY THREE SHILLINGS.		
Cure for Consumption, Veritas	C	3. 6. 75
DUTY TWENTY SHILLINGS.		
T. F. G. B. & W. Hunt, 65, Gt. Pulteney St., Bath	No letter	13. 1. 55
NO VALUE IN DUTY SECTION.		
Dr. Jekyll's Heal-all	I	28. 10. 89
Lancora Remedies, Mather & Sons, Saint Helens	K	16. 6. 92
Holdroyd's Pills, Cleckheaton	K	13. 4. 92
A. J. Barnes, Gloucester	K	20. 9. 92
A. Geraudel	G	10. 10. 92
Bellamy & Wakefield's Household Remedies	J	16. 11. 92
Deobstruent, Thomas Green, R.N.	E	26. 11. 92
Spry's Touch-me-up Pills for Indigestion, Sluggish Liver & Nervousness	K	7. 7. 93
Haggerty's Curacof	F	18. 10. 93
Dr. Hall's Hygiene Co.	K	29. 3. 94
E. W. Stone	K	31. 3. 94
Albert's Grasshopper, London	J	16. 6. 94
Pastilles Vermifuges, E. Humbert, Pharmacien, St. Dié, Vosges	I	9. 7. 94
Vanner & Prest's Sovereign Embrocation	I	23. 1. 95
Ben. Godfrey Windus, 21, Spital Square, London	I	20. 2. 95
Yanatas, a Preventative of Sea Sickness	J	12. 3. 95
Hood's Sarsaparilla	L	22. 11. 95
Scott's Emulsion	L	10. 1. 96
Aston's Sovereign Embrocation	N	8. 10. 96
Alfred Bishop & Sons, Limd. "Specks Fields" London	N	2. 12. 96
"Frog" Family Medicines, H. B. & W. Phila' U.S.A.	N	22. 12. 96
Sanitas Embrocation	M	20. 10. 97
Dr. Martin's Bismuth Cream	N	19. 11. 97

PROPRIETARY NAME.	PLATE	REGISTERED.
H. Procter's Life Pills	N	6. 1. 99
" "	O	6. 1. 99
Charles Forde's Bile Beans	O	1. 8. 99
W. Webber's "Vetedaceo"	O	30. 12. 99
Caroline S. Reid, Sole Proprietress, Dulwich, S.E.	P	31. 7. 00
R. T. Walker	P	28. 8. 00
Beecham's Pills, Saint Helens	P	25. 2. 01
Vetargo Remedies	P	12. 4. 01
A Clarkson & Co., Isle of Wight, England	P	24. 4. 01
Eugene Le Clere	P	20. 5. 01
The Globe "Gerfoote" Embrocation Oil	P	12. 7. 01
Boots, Agents, Cash Chemists	Q	25. 11. 01
Webber's Vitadatio	O	22. 1. 02

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from p. 28.*)

1d. Duty Stamp.

(Almost all of the ensuing series are stamped on *blue* paper.)

J. W. CATER & Co's LIVERPOOL CIRCULAR.
Registered 22 Oct., 1846.
Duty die A 530.

CIRCULAIRE DE BENESKE FRERES
Regd., 24 March, 1849.

CITY OF LONDON TRADE PROTECTION CIRCULAR.
Regd., 17 April, 1848.

CLASON & VILES'S CIRCULAR.
Registered ?
Duty dies A 631, 633, 635.

HENRY COLE'S PRICE CURRENT.
Registered 30 Jan., 1844.

COLLMANN & STOLTERPOHT'S REPORT.
Regd., 27 March, 1848.
Duty dies A 521, 594.

CORRIE & Co's CIRCULAR.
Registered 22 June, 1842

CUSACK & SON'S CORN CIRCULAR.
Registered 1 Dec., 1849.

DARTON & CLARKE'S TRADE CATALOGUE.
Registered 22 Aug., 1845.

DEVAUX'S CIRCULAR.
Regd., 30 April, 1849.

DU FAY & Co's TRADE REPORT.
Regd., 15 April, 1843.
Duty die A 251.

EARL & SONS PRICE CURRENT.
Registered 8 Feb., 1845.

EATON'S CIRCULAR.
Registered ?
Duty die A 695.

EDWARDS & MATHIES' PRICE CURRENT.
Registered 22 Jan., 1847.

ELLIS & HALE'S PRICE CURRENT.
Regd., 15 March, 1848.

ELLIS'S LONDON PRICE CURRENT.
Registered 25 Jan., 1847.

EVANS & TROKES CIRCULAR.
Regd., 19 April, 1848.

FARRAND YOUNG & WHITE'S MARKET REPORT.
Registered 17 Nov., 1849.

H S FLOND & Co' PRICE CURRENT.
Registered 2 March, 1842

FOX & Co's CIRCULAR PRICE CURRENT.
Registered 26 Nov., 1849.

G FRASER SON & Co, PRICES CURRENT.
Registered 3 Nov., 1843.

FRY GRIFFITH & Co's PRICE CURRENT.
Registered 20 July, 1842.
Duty die A 332.

FREDERICK GADE'S MARKET REPORT.
Registered 17 Oct., 1849.

RICHARD GIBBS' CIRCULAR.
Registered 1 July, 1843.

RICHARD GIBBS' & COMPYS. CIRCULAR.
Regd., 27 March, 1845.

GIBBS BRIGHT & Co's MARKET REPORT.
Registered 30 Nov., 1848.

GILLIES & HORNE'S CORN CIRCULAR.
Registereed ?
Duty die A 685.

GRAY & Co's OVERLAND PRICE CURRENT.
Registered 21 Feb., 1849.

GREAME & Co's MONTHLY CIRCULAR.
Registered 18 July, 1849.
Duty die A 732.

R B GRIFFITH'S PRICE CURRENT
Registered 1 Sept., 1848.

HADWEN & Co's PRICES CURRENT.
Registered 31 Oct., 1849.
Duty die M 1.

HARRISON BROTHERS. PRICES CURRENT.
Registered ?
Duty die B 10.

HARRISON CARR & Co's PRICE CURRENT.
Registered 11 May, 1849.
Duty die A 654.

G R HARVEY & Co's PRICE CURRENT.
Registered 23 Oct., 1845.

C P HENDERSON'S CIRCULAR.
Registered 10 Nov., 1849.

EDWARD HIGGINS & Co's SHIPPING. GAZETTE.
Registered 15 June, 1849.

HENRY HOFFMANN'S PRICE CURRENT.
Registered 19 Aug., 1848.

HOWARD & Co's CIRCULAR.
Registered 26 May, 1842.

HOWARD & SON'S PRICE CURRENT.
Registered 13 June, 1849.

HULBERT LAYTON & Co's MONTHLY CIRCULAR.
Registered 24 Sept., 1844.
Duty die A 629.

FREDERICK HUTH & Co's CIRCULAR.
Registered 4 Oct., 1847.

FREDERICK HUTH & Co's PRICE CURRENT.
Registered 29 Sept., 1842.

INGLEDEW & GANDELLS TEA CIRCULAR.
Registereed 2 May, 1845.

JACOT & Co's PRICE CURRENT:
Registered 3 Aug., 1847.

WILLIAM JAMESON & SONS BERICHT.
Registered 3 May, 1847.

JOHNSON & PENNY'S PRICE CURRENT.
Registered 30 Sept., 1845.

JONES GIBSON & ORD'S CIRCULAR.
Regd., 20 July, 1843.

M & R KEIGHLEY & Co's PRICE CURRENT
Registered ?
Duty dies A 685, 713.

T & C KINGSFORD'S PRICE CURRENT.
Registered ?
Duty die A 650.

KIRKMAN BROWN & Co's PRICE CURRENT.
Registered 2 May, 1848.

KIRKPATRICK'S PRICE CURRENT.
Registered 23 Sept., 1834.

KUMPF & ECKENSTEIN'S STATEMENT.
Registered 8 Aug., 1849.

KUNHARDT & ARENDTS & Co's BERICHT.
Regd., 3 March, 1849.

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EDITORIAL.

THE "close-season" of philately is now fast appoaching and notwithstanding the inclement weather we have been experiencing each one of us hopes for better things shortly and out-door recreations will soon take the place of the album and perforation gauge. To most collectors we suppose that stamp collecting is merely a recreation and in its simplest form it certainly does not tax the brain unduly. It is the adaptability of the pursuit to all grades of intelligence as well as, with fear we must add, to purposes of pecuniary speculation that renders it so popular and long may it remain so. Yet philately yields its highest pleasures to those who pursue it to its utmost capacity, to those who study their stamps and what has been written about them, although this often approaches some very like hard work, which so many people pretend to be a thing to be avoided on all possible occasions. It is surprising, too, how again and again apparently well worked ground yields marvellous results to the careful gleaner. The fiscal collector has a wide range of fruitful fields to cultivate but there is a great tendency for all to delve in the same place. Most of us here collect British Colonial and perhaps North and South Americans. Is there not one amongst us bold enough to attack some European Country? France and Colonies, Germany and States, Italy, Russia, Spain or the Balkan States all have issued interesting stamps and yet we know comparatively little about them. Will some of our readers take up one of these countries and let us have the first-fruits of his study. We commend the idea to British fiscalists to ponder over during the "close-season".

Europeans.

LIST OF BRITISH

GENERAL DUTY DIES

FOR IMPRESSED PAPERS, FROM 1830.

BY L. W. FULCHER.

(A). ENGLAND & SCOTLAND.

ONE PENNY.

Die A.	Registered.	? 8 or 9. 1853
,, B.	,,	,,
,, C.	,,	27. 9. 60
,, D.	,,	,,
,, E.	,,	8. 9. 62
,, F.	,,	,,
,, G.	,,	,,
,, H.	,,	12. 5. 63
,, I.	,,	,,
,, J.	,,	,,
,, K.	,,	,,
,, L.	,,	,,
,, M.	,,	,,
,, N.	,,	,,
,, O.	,,	,,
,, P.	,,	,,
,, Q.	,,	,,
,, R.	,,	2. 3. 64
Two Roses	,,	16. 5. 95
Die ·M. (For Manchester).	Regd	28. 9. 73

TWO PENCE.

Die A.	Registered.	12. 11. 70
Two Roses	,,	15. 2. 01

In 1902, a 2d. die of the same type as the 1d. cheque stamp in current use, was prepared, in anticipation probably of the proposed increase of duty on cheques, but it does not appear to have been used. It was registered 10. 4. 02.

THREEPENCE.

Die A.	Registered.	5. 6. 44
,, B.	,,	,,
,, C.	,,	28. 3. 60
,, D.	?	
,, E.	,,	12. 5. 63
,, F.	,,	? 4. 64
,, G.	,,	2. 8. 65
,, H.	,,	25. 11. 67
,, I.	,,	18. 7. 70
,, J.	,,	12. 3. 84
,, K.	,,	12. 1. 84
,, L.	,,	25. 4. 87
,, M.	?	
,, N.	,,	29 1. 90
,, O.	,,	,,
,, 18.	,,	19 1. 91
,, 150	,,	3. 3. 94
Two Roses	,,	1. 3. 95
,, Rose & A	,,	29. 9. 98
,, ,, B	,,	24. 10. 99
,, ,, C	,,	25. 7. 99
,, ,, D	,,	25. 5. 00
,, ,, E	,,	31. 12. 00
,, ,, F	,,	,,

Die •M. (For Manchester). Regd.		28. 9. 75
,, M2	,, ,,	7. 11. 85
,, Mc	,, ,,	24. 11. 95

Die Two Thistles. (For Scotland). Regd. 9. 10. 96

,, Thistle & A	,, ,,	25. 4. 02

FOUR PENCE.

Die A.	Registered	25. 4. 60

FIVE PENCE.

Die A.	?	
,, B.		
,, C.		
,, D.		
,, E.		
,, F.		
,, G.	Registered	3. 2. 50*
,, H.	,,	8. 3. 50
,, I.	,,	,,
,, J.	,,	12 5. 63

* In use before this date.

SIX PENCE.

Die A.	?	
,, B.		
,, C.		
,, D.		
,, E.		
,, F.		
,, G.		
,, H.		
,, I.		
,, J.		
,, K.		
,, L.	Re-registered	11. 8. 42
,, M.	,,	,,
,, N.	,,	,,
,, O	,,	,,
,, P.	Registered	27. 9. 50
,, Q.	,,	12. 10. 50
,, R.	,,	,,
,, S.	,,	20. 11. 50
,, T.	,,	? 8 or 9. 53
,, U.	,,	20 12. 58
,, W.	,,	8. 9. 62
,, X.	,,	7. 2. 67
,, Y	,,	12. 11. 70
,, Z.	,,	21. 10. 75
,, AA.	,,	25. 10. 75
,, BB.	,,	8. 11. 75
,, CC.	,,	20. 5. 76
,, DD.	,,	12. 3. 83
,, EE.	,,	? 2 or 3. 85
,, FF.	,,	27. 1. 86
,, GG.	,,	2. 2. 86
,, HH.	,,	2. 2. 86
,, II.	,,	9 12. 87
,, JJ.	,,	27. 6. 88
,, KK.	,,	27. 6. 88
,, 19	,,	21. 7. 91
,, Two Roses	,,	1. 3. 95
,, Rose & A.	Registered	13. 10. 96
,, ,, B.	,,	11. 2. 97
,, ,, C.	,,	29. 9. 98
,, ,, D.	,,	,,
,, ,, E.	,,	24. 10. 99
,, ,, F.	,,	21. 6. 99
,, ,, G	,,	25. 7. 99
,, ,, H.	,,	31. 12. 00
,, ,, I.	,,	,,
,, ,, J.	,,	,,
,, ,, K.	,,	23. 1. 02

Die •M. (For Manchester)	Registered	28. 9. 75
,, M2.	,, ,,	11. 5. 82
,, M3.	,, ,,	10. 5. 83
,, MA.	,, ,,	9. 3. 03

Die S.	Was sent to Edinburgh	14. 4. 63
,, SA.	Registered	23. 10. 75
,, SB.	,,	3. 2. 79
,, S.	,,	9. 10. 84
,, S2.	,,	22. 8. 88

EIGHT PENCE.

Die A.	Registered	10. 9. 68
,, B.	,,	3. 9 70
,, C.*	,,	12. 11. 70
,, D.	,,	20 12. 70
,, E.	,,	,,
,, F.	,,	1. 4. 71
,, G.	,,	6. 8. 75
,, H.	,,	,,
,, I.	,,	14. 9. 75
,, J.	,,	1. 11. 75
,, K.	,,	21. 6. 76
,, L.	,,	30. 12. 76
,, M.	,,	7 10. 78
,, N.	,,	13. 4. 87
,, O.	,,	25. 4. 87
,, Two Roses	,,	12. 9. 99
,, Rose and A.	,,	28. 1. 02

* Harps added and used in Ireland.

Die. •M. (For Manchester)	Registered	28. 9. 75
,, MA.	,,	12. 12. 02

Die Two Thistles (For Scotland) [Registered 25. 4. 02

NINE PENCE.

Die A.	Registered	*21. 3. 53
,, B.	,,	? 4. 54
,, C.	,,	1. 8. 67
,, D	,,	? 2 or 3. 85
,, Two Roses.	,,	29. 7. 99
,, Rose & A.	,,	31. 12. 00
,, ,, B.	,,	,,

* Die A. was retouched and adapted with date plugs 4. 12. 60 : plugs closed and engraved with rosettes 4. 11. 67.

TEN PENCE.

Die A.	Registered (In use before this date).	8. 2. 50

ONE SHILLING.

Die A.	?		
,, B.			
,, C.			
,, D.			
,, E.	Registered	12. 10	50
,, F.	,,	,,	
,, G.	,,	20. 11.	50
,, H.	,,	,,	
,, I.	,,	,,	
,, J.	,,	1. 11.	75
,, K.	,,	30. 12.	76
,, L.	,,	11 4.	83
,, M.	?		
,, N.	,,	? 2 or 3	85
,, O.	,,	21. 5.	85
,, P.			
,, Q.	,,	26. 8.	86
,, R.	,,	25. 4.	87
,, S.			
,, T.	,,	16. 1.	90
,, 21.	,,	16. 6.	91
,, 73.	,,	22. 7	92
,, Two Roses	,,	1. 3.	95
,, Rose & A.	,,	13. 10.	96
,, ,, B.	,,	11. 2	97
,, ,, C.	,,	28. 9.	98
,, ,, D.	,,	24. 10.	99
,, ,, E.	,,	21. 6	99
,, ,, F.	,,	25. 7.	99
,, ,, G.	,,	31. 12.	00
,, ,, H.	,,	,,	
,, ,, I.	,,	,,	
,, ,, J.	,,	,,	
,, ,, K.	,,	,,	
,, ,, L.	,,	28. 1.	02

Die M. (For Manchester)	Registered	28. 9.	75
,, MA.	,, ,,	12. 12.	02

Die Two Thistles (For Scotland)	[Registered	21. 6.	99
,, Thistle & A	,, ,,	13. 11.	99

THE STAMPS OF THE MIDLAND RAILWAY.

By P Evans

SINCE writing the "notes" which appeared in the October number of the "Journal," and as then foreshadowed, I have been privileged to obtain some authentic information respecting the various series of stamps issued by this Company, of the types now current, which may be worthy of placing on record.

I propose to begin with the familiar orange-coloured "Prepaid Newspaper Parcel" Stamps of which there are two distinct series in current use, viz:—One series comprising all values from ½d. to 1/-, with the "serial letter" on bottom scroll at left, and also a full series without the "serial letter".

This necessitates of course two sets of plates, or rather "stones," as these stamps are printed by the lithographic process.

It seems a somewhat curious arrangement having two series of stamps running concurrently in this way, and one that appears to nullify to a great extent the use, as a check, of a progressive "serial letter."

Each letter represents a million stamps; the black "Control" numbers running from 000,001 to 999,999, and on the latter figure being reached the "serial letter" is altered. The sheets are numbered from left to right, starting at the top left corner and running across.

The following is a complete list of the values of the current type "Prepaid Newspaper Parcel" stamps, together with perforations and "serial letters" reached to date:—

½d.	orange	perf.	10,11,	letters	A.B.C.
1d.	,,	,,	,,	,,	A.B.C.D.E.
2d.	,,	,,	,,	,,	A.B.C.
3d.	,,	,,	,,	,,	A.B.C.
4d.	,,	,,	,,	,,	A.
5d.	,,	,,	,,	,,	A.
6d.	,,	,,	,,	,,	A.
9d.	,,	,,	,,	,,	A.
1/-	,,	,,	,,	,,	A.

In addition to above a full series of all values from ½d. to 1/-, without "serial letter" are in current use These also may be found perf. both 10 and 11. The perf. 10 represents the earlier printings, as of late all these stamps appear to be perf. 11 only.

The lines of background of the 2d. without serial letter, and the 1/- with serial letter, slant upwards from the S.W. to N.E corners; in all the other values of the current series they run the opposite way, viz; slanting downwards from the N.W. to S.E. corners.

The sizes of the figures of the black Control No's vary considerably. About four different "founts" of type varying from 4 mm. to 5 mm. in height are to be found on the series in current use. Describing the colour of these stamps as "orange" is hardly correct; the prevailing colour being really an orange-vermilion, but all shades from pale orange to vermilion are frequently met with.

Number of stamps in sheet. The ½d. and 1d. values are printed in sheets of 60, in six rows of 10.

The 2d., 3d., 4d., and 5d. values are in sheets of 30, in six rows of 5.

The 6d. value is in a sheet of 15 only, in three rows of 5.

The 9d. and 1/- values are in sheets of 20, in four rows of 5.

There is some probability that this irregularity of the number of stamps to the sheet will be stopped, and all values printed in sheets of uniform number and size.

As regards the relative numbers used of these stamps, the 1d., 2d., and 3d., values are the ones most in demand for general use, followed next in order by the ½d., and then the 4d. and 6d. stamps, of which two values about equal quantities are used. The 1/- stamp comes next, the number used of these being naturally much smaller than some of the lower values.

The stamps of which the smallest number are printed are the 5d. and 9d values. These are the "rarities" of the set. Indeed, I may

ask how often are these values seen, either in used or unused condition! I think I may venture to say that there are probably many collectors of Railway stamps minus at least one of these stamps!

In the foregoing it is to be understood that the descriptions refer only to the issues of the past ten years (Ewen's Die II), and not to the types of the early '80's, distinguishable by their rougher and more blurred appearance.

Prepaid Corn Sample 1lb. (3d.) green. There have been three different series of these stamps, viz: the first series with lines of background slanting upwards (S.W. to N.E.) and without any "serial letter".

The second series with serial letter "A" *in black* prefixed to the Control number (a scarce stamp, and one very seldom seen). Both these series are found perf. 10 only.

The third, and current series has the serial letter on left of bottom scroll in the colour of the stamp, and shows the lines of background slanting downwards from N.W. to S.E. corners.

Control Nos. in black on left side, reading upwards as usual. Perf. 10 and 11. Printed in sheets of 20. In five rows of 4.

There is but very little variation of shade of colour to be found in these stamps.

News Correspondence Label. 2d. and 3d. dark blue. There are two series current of these stamps; one without, and one with "serial letter A" on left of bottom scroll. In both series the lines of background run in the same direction, viz: slanting downwards from the N.W. to S.E. corner. The 2d. value is to be found perf. 10 and 11, but the 3d. value I have only seen perf. 10, although I think it quite likely that recent printings have been perf. 11, uniform with the "Newspaper Parcel" and "Corn Sample" stamps, as doubtless the same perforating machines are used for all the various series of these stamps. Control numbers in black at left as usual.

Printed in sheets of 30 stamps, in 6 rows of 5.

Ewen catalogues the 3d., value with "serial letter" "B" only, but this is evidently an error, as I am informed that the only serial letter used for these stamps so far is "A".

Large quantities of the 2d., value are used, the control Nos. for the two series, both with and without serial letter having now, in each case, reached beyond 500,000.

Of the 3d. value much smaller quantities are used, and in proportion to the total number of News Correspondence Labels issued to date it is about 50 times scarcer than the 2d. value.

Of the 4d. value catalogued by Ewen I am unable to trace any information, nor have I ever seen a copy of this stamp. It's use has apparently been discontinued for some time.

The new series of green "Prepaid Parcel Stamps" issued in July 1906 are used in very large numbers. The first printing of them amounting to several millions. All are common, with the exception of some of the highest values.

In bringing these "notes" to a conclusion I can only express the hope that the information now recorded may be of some interest to at least a few of the readers of the "Journal".

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Great Britain. *Consular Service.* Mr. C. Nissen has a "specimen" copy of the King's head £5 surcharged "50 dollars". According to the Fiscal Philatelic Society's list the 50 dollars is surcharged on a £10 stamp, so that the stamp found by Mr. Nissen is either a proof or the Fiscal Philatelic Society's Catalogue is in error.

Perak. *Judicial.* Mr. A. B. Kay submits the $3. brown and green, Straits Settlements Judicial stamp wmk. Crown and CA. p. 14 surcharged "PERAK" in two types: (1) in thin black Roman caps. 13 x 2½ mm., (2) in black italic caps 17 x 2½ mm.

Santa Fe (*Province Argentine Repub.*) *Documents*, 1884. Our publisher has found a used pair of the 1 peso m n, yellow, *imperf.*

Also the following surcharged "1884" in blue.

38c., vermilion
50c., blue
4p., brown
9p., green

United States. *New York. Stock Transfer Tax.* With reference to the two types of the 1 dollar, blue, chronicled last month, Mr. A. B. Kay calls our attention to the fact that there are also two types of the 50c. and the 2 dollars and submits copies of the stamps. In the case of the 50 cents, the most significant difference is that the C of "CENTS" is shaded in one type and plain in the other, in the case of the 2 dollars, type 1 has a double-line figure "2", and type 2 a single-lined 2 with no circles round the dots in the body of the figure. The new issue of the perforated stamps is on paper watermarked "STATE OF NEW YORK. STOCK TRANSFER TAX" in block letters.

Published by WALTER MORLEY, 325, Brownhill Road, Catford, S.E.; and printed by JOHN GEORGE PAYNE, 12, Market Hill, Sudbury, Suffolk. May, 1907.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. JUNE, 1907. No. 6.

British Patent Medicine Stamps.

(*Continued from page 35.*)

C. **Type 1. The "interlacing circles" type. Duty 1½d.** Design: Large imperf. oblong, 128 mm., consisting of a double-lined rectangular frame, having at each end a framed rect. oblong with "STAMP" and "OFFICE" respectively inscribed in large vertical black type. Within this frame, black circles interlacing with red discs, on a black and white engine turned ground, forming red sectors. In the left arm the determining value in two lines of white letters "VALUE IS." AND UNDER on a fine network of red and white curved lines. In the right arm the words "MEDICINE LABEL" or a blank space in the unappropriated stamps or the name of proprietor on the appropriated stamps, in white letters on a similar network, within a white framed oblong with slightly curved ends. The Duty Stamp in the centre contains with single-line circles forming a broad white ring, the value in words at length "Duty Three Half Pence" in bi-coloured letters and the die number in black. Within the ring, a ground of black and red segments forming in the centre a red sector on a plain back ground upon which a crown is outlined in white with a small white plate letter beneath, all within a broad ring of engine turned lines. The plates each contain 10 dies, numbered 1 to 10. Plates B,C,D were registered at Somerset House as follows.

Plate B. 8th March, 1860
,, C. 7th May, 1872
,, D. 23rd April, 1875

C. **Type 1a.** UNAPPROPRIATED.

1823. ? 1½d. red and black. No Plate letter, B, C. "Medicine label". Wove paper.

1½d. red and black. No Plate letter. "Medicine label." Horizontally Laid Paper.

1½d. red and black. No Plate letter. Blank space on right. Wove paper.

1½d. red and black. No Plate letter. Blank space on right. Laid Paper.

C. **Type 1b.** Appropriated.

(With name on right arm of label.)

1½d. black on red. Wove paper, except where otherwise stated.

The following names, plates, &c. have been seen :—

PROPRIETARY NAME.	PLATE.
Allcock & Co., Thos. Porous plaster	B, C, D.
Allkins, T. B. Tamworth	C, D.
American Homœopathic Purifying Pills	C.
American Indian Sugar Coated Pills, W. Locking & Son, Proprs.	C.
Armstrong's (Dr. John) Liver Pills	No plate letter.
Atkinson, T. P. 96, Bishopsgate, Without	,, ,, B.
* ,, ,, ,,	,, ,,
Atkinson & Barker's Royal Infants Preservative	B, C, D.
Barclay & Sons, Farringdon Street	No plate letter, B,C,D.
* ,, ,, ,,	No plate letter.
Barclay & Sons, No 95, Fleet Market	No plate letter.
‡ ,, ,, ,, ,,	No plate letter.
Bardsley's (Dr.) Antibilious Pills	B.
Barker, Robert, 1, Market Place, Manchester	No plate letter.
Barlow's Powders for Tic Doloreux, Darlington	No plate letter, D.
Barry & Son, Bristol	No plate letter
Batchelour, William, M.D. M.R.C.S. E. M.L.A.C.L.	B.
Bate's Compound Breast Salve, Regent Square, London	D.
Beach & Barnicott, late Dr. Roberts, Bridport	No plate letter, B,C,D.
Beach's (Prof. M.D.) Universal Medicine	B.
Beddome, Samuel, Camberwell	B, C.
Beecham's Pills, Saint Helens	C.
Beetham, Michael, Chemist	No plate letter, B,C,D.
Blackburn, Bailey, Bradford, Yorkshire	B, C, D.
Brandreth, B. Brandreth Buildings, New York, U.S.A.	B, C, D.
Brown's Bronchial Troches	B, C, D.
Browne's (Dr. J. Collis) Chlorodyne	B, C, D.
Bunter's Nervine	C, D.
* Butler, Charles, No. 4, Cheapside, St. Pauls	No plate letter.
Butler, Thomas, 4, Cheapside, St. Pauls	,, ,,
Butler & Harding, 4, Cheapside, St. Pauls	,, ,,
Chinese Pills, the	,, ,,
Clarke, F. J. Chemist, Lincoln, England	D.
Cleaver, Edward, 63, Oxford Street	C.
Clayton, John Oates, Chemist, Leeds	B, C.
Clayton's Restorative Pills	D.
Cockle, James, Apothecary	No plate letter, C, D.
Coffin, A. J., M.D.	D.
Coffin, A. J., M.D., Indian Pills	D.
Congreve, Geo. Thos.	B, C.
Darlow & Fairfax's Internal Magnetic Remedies, London	D.

* On laid paper. ‡ Name section inverted.

PROPRIETARY NAME.	PLATE.
Davenport's (George Aldersey) Specific, Wolverhampton	B, C.
Dawson, Benjamin, Bath	No plate letter, B.
De Roos, Walter, London	No plate letter, B, D.
Dicey & Co., No. 10, Bow Church Yard	No plate letter, B, D.
Dignum's Botanic Medicine	No plate letter.
Dixon, (Frederic) & Co's., Antholeon	" "
Dixon, George	No plate letter, C, D.
Dunn & Co., Bouverie St., Fleet St.	B.
Earle, F. Pharmacentical Chemist, 22, Market Place, Hull	C, D.
Eaton's Teething Powders	No plate letter, B.
Eddey, John T. Chemist, Bishop Stortford	No plate letter.
Edwards, Evan, 67, St. Pauls	No plate letter, B, C.
Edwards, W. & Son, 157, Queen Victoria Street	D.
Elliman's Universal Embrocation	C, D.
Epps & Co. James, Homœpathic Chemist	C, D.
Evans, L, Chemist & Apothecary, 3 Lr. Sackville St., Dublin	No plate letter.
Faulconer, R. S., Keen's Row, Walworth, Surrey	B.
Fennings, Alfred, Isle of Wight	B, C, D.
Forster, John Robt. Eureka Liniment	B, C.
Freeman's Original Chlorodyne	B, C, D.
Freeman's Soothing Powders	D.
Froud, James, Dorchester	C.
Gall, Benjamin & Abraham	No plate letter, B,C,D.
Gibbon's Camphor Ball for the Skin	C.
Glickon's Celebrated Salve, Wm. Locking, Proprietor	No plate letter, B, C.
Godbold's Vegetable Balsam, 3, Bloomsbury Sq., London	No plate letter.
Golding's (William) Specific Medicines, &c.	D.

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 36.*)

1d. Duty Stamp.

(Almost all of the ensuing series are stamped on *blue* paper.)

LAING & BRUNNER'S PRICE CURRENT.
Registered 10 Feb., 1847.

LANGTON MUNKITTERICK & Co.'s CIRCULAR.
Registered ?

PETER LAWSON & SON'S LIST.
Registered 14 Nov., 1849.

FRANCIS LE BRETON'S PRICE CURRENT.
Registered ?
Duty die A 714.

LEECH & Co.'s MARKET REPORT.
Registered 27 Mar., 1848.

LEONE LEVI'S CIRCULAR.
Registered 13 Oct., 1848.

LEWIS & PEATS' PRICE CURRENT.
Registered 28 Aug., 1846.

E. LIDDELL & Co.'s CURRENT PRICES OF CORN.
Registered 22 Feb., 1849.

LILLEY'S FURNITURE SALE CIRCULAR.
Registered 2 June, 1848.

LITTLEDALE & Co.'s CIRCULAR.
Registered 25 May, 1844.

LLOYD MATHESON & Co.'s PRICE CURRENT.
Registered 28 May, 1846.

H. W. LORD & Co.'s PRICE CURRENT.
Registered 2 April, 1842.

HUGH LOW & Co.'s PLANT LIST.
Registered 10 June, 1848.

LUCY & Co.'s PRICE CURRENT.
Registered ?
Duty die B 32.

McNAIR GREENHOW & Co.'s PRICE CURRENT.
Registered 22 Dec., 1849.

Mac NAUGHTON & PARRY'S PRICE CURRENT.
Registered 24 Dec., 1842.

EWART MAC-CAUGHEY & Co.'s TEA CIRCULAR.
Registered ?
Duty die A 573.

J. P. MASON & Co.'s OVERLAND CIRCULAR.
Registered 6 Mar., 1848.

MELLY ROMILLY & Co.'s CIRCULAR.
Registered ?
Duty die A 696.

MERRIDEW & DELMAR'S PRICE CURRENT.
Registered 21 Dec., 1848.

MESS & Co.'s PRICE CURRENT.
Registered 9 Mar., 1848.

MILLNER BORTHWICKS & Co.'s PRICE CURRENT.
Registered 6 Sept., 1849.
Duty die A 555.

T. & R. MOFFAT'S PRICE CURRENT.
Registered 26 Mar., 1845.

A. MULLER & Co.'s PRICE CURRENT.
Registered 7 June, 1843.

NEILL HEERUP & Co.'s CURRENT PRICES.
Registered 22 Nov., 1849.

NELSON'S TRADE CATALOGUE.
Registered 15 Dec., 1847.

A. R. & A. NESBITT'S PRICE CURRENT.
Registered 29 Jan., 1844.

NESTLE ANDREAE & Co.'s PRICE CURRENT.
Registered 7 April, 1847.

NEW ORLEAN'S PRICE CURRENT.
Registered 17 Feb., 1848.
Duty die A 719.

NORTON KILBURN & Co.'s CIRCULAR.
Registered 23 May, 1843.

OLIVER & BOYD'S CATALOGUE.
Registered ?
Duty die A 654.

PATRY & PASTEUR'S PRICE CURRENT.
Registered 3 Jan., 1845.

CHARLES IMER PAULET & Co.'s TRADE REPORT.
Registered 20 Feb., 1849.

PICKFORD SWANWICK & Co.'s PRICE CURRENT.
Registered 29 April, 1847.

T. J. & T. POWELLS' PRICE CURRENT.
Registered 31 Dec., 1849.

PREISS COURANT VON A S SISHAL.
Registered 27 Nov., 1846.

PRELLER & Co.'s LIVERPOOL CIRCULAR.
Registered 6 Mar., 1848.

PRELLER & TROMELL'S LIVERPOOL CIRCULAR.
Registered 23 July, 1847.

PRICE CURRENT OF LEATHER.
Registered 6 Dec., 1848.
Duty dies B 24, 25.

PRIIS COURANT OVER KORNVARER.
Registered 14 Aug., 1849.

PUBLIC SALES OF COLONIAL WOOL.
Registered 17 Dec., 1849.

RENNY ANDERSON & Co.'s PRICE CURRENT.
Registered 2 Jan., 1850.

RICHARDSON BROTHERS & Co.'s CIRCULAR.
Registered 8 Nov., 1849.

RICHARDSON'S PRICE CURRENT.
1 die regd., 3 Sept., 1849.
1 die regd., Nov., 1849.

RIPLEY BROWN & Co.'s CIRCULAR.
Registered 2 June, 1842.

H. R. ROQUETTE & Co.'s REPORT.
Registered 28 Mar., 1849.

RUCKER & BENCRAFT'S PRICE CURRENT.
Registered 30 Dec., 1844.

RUCKER & SON'S PRICE CURRENT.
Registered 16 April, 1849.

SARGANT GORDON & Co.'s CIRCULAR.
Registered 1 Mar., 1842.

SCHROEDER & Co.'s MARKET REVIEW.
Registered 29 Mar., 1848.
Duty die A 495.

SCHROEDER & MUMMEY'S CIRCULAR.
Registered 13 Dec., 1849.

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EDITORIAL.

THE May number of the *London Philatelist* deals at length with the progress which has been made by the *Royal Philatelic Society* towards establisbing a reference collection. It is to consist of stamps, reprints, forgeries, proofs, essays, photographs and other objects of value for reference purposes. In view of the serious difficulties which arise in the matter of "expertising" forgeries there is no doubt that it is a wise move to establish a collection which would always be available for study independently of external resources. The fiscal collector is not at present much troubled with forgeries. Those which are known have been made chiefly for the purpose of defrauding the revenue. Such are the document stamps of the Argentine Republic, the "Giro" Philippines and British Medicine Labels. The Cretan forgeries, however, appear to have been made to deceive collectors. Quite recently we have discovered a forgery of one of the Silkworm Egg stamps of Japan, which has apparently been genuinely used. But fiscal matters may not always remain in this happy state and the time may come when it will be worth while for forgers to turn their attention to this class of stamps. Would it not then be well for the Fiscal Philatelic Society to follow the lead of the Royal Philatelic Society and start a reference collection of fiscal stamps on the same lines. The society already possesses a valuable nucleus in the series presented by the Canadian & some of the Australian Governments as well as the Cretan forgeries presented by Mr. Preston Pearce and sundry photographs of rare fiscals. Moreover, donations of fiscal stamps would probably be easier to obtain than of postage stamps. Perhaps something might be done in this direction during the next session of the Society.

A Fiscal Reference Collection.

LIST OF BRITISH

GENERAL DUTY DIES

FOR IMPRESSED PAPERS, FROM 1830.

BY L. W. FULCHER.

(*Continued from page 39.*)

(A). ENGLAND & SCOTLAND.

ONE SHILLING AND THREE PENCE.

Die A.	Registered	8. 2. 60*
,, B.	?	
,, C.	,,	8 .2. 60*
,, D.	?	
,, E.	?	
,, F.	?	
,, G.	?	
,, H.	?	
,, I.	?	
,, J.	?	
,, K.	?	
,, L.	,,	12. 10. 50
,, M.	,,	20. 11. 50
,, N.	,,	20. 11. 50†
,, O.	,,	11. 7. 66
,, P.	,,	6. 8. 75
,, Q.	,,	14. 9. 75
,, R.	,,	1. 11. 75
,, S.	,,	21. 6. 76
,, T.	,,	30. 12. 76
,, U.	,,	25. 4. 87
,, 82.	,,	4. 7. 93
,, Two Roses.	,,	29. 4. 96
,, Rose & A.	,,	29. 7. 99
,, ,, B	,,	25. 5. 00
,, ,, C.	,,	15. 2. 01

* In use before this date.
† Drilled for date plugs, 25. 3. 63

Die ·M (For Manchester) Registered 28. 9. 75

Die Two Thistles (For Scotland) Registered 21. 6. 99

ONE SHILLING & SIX PENCE.

Die A.	?	
,, B.	?	
,, C.	?	
,, D.	?	
,, E.	?	
,, F.	?	
,, G,	?	
,, H.	?	
,, I.	?	
,, J.	?	
,, K.	?	
,, L.	Registered	12. 9. 50
,, M	,,	,,
,, N.	,,	11. 4. 83
,, O.	,,	23. 1. 89
,, 83	,,	4. 7. 93
,, Two Roses	,,	13. 10. 96
,, Rose & A	,,	11. 2. 97
,, ,, B	,,	15. 2. 01
,, ,, C	,,	,,
,, ,, D	,,	,,

The "CUSTOMS" Die A had the word CUSTOMS ground off and was registered as a General Duty Die 27. 9 60.

Die ·M (For Manchester) Registered 28. 9. 75

ONE SHILLING & NINE PENCE.

Die A.	?	
,, B.		
,, C.		
,, D.		
,, E.	Registered	16. 7. 66
,, F.	,,	11. 4. 83

Die ·M (For Manchester) Registered 28. 9. 75

TWO SHILLINGS.

Die A.	?	
,, B.		
,, C.		
,, D.		
,, E.		
,, F.		
,, G.		
,, H.	Registered	3. 7. 44
,, I.	,,	12. 10. 50
,, J.	?	
,, K.	,,	25. 5. 53
,, L.	,,	? 2 or 3 85
,, M.	?	
,, N.	,,	21. 5. 85
,, O.	,,	? 85
,, P.	,,	16. 1. 90
,, 84	,,	4. 7. 93
,, Two Roses.	,,	1. 3. 95
,, Rose & A	,,	16. 5. 95
,, ,, B		13. 10 96
,, ,, C.		11. 2. 97
,, ,, D.		21. 6. 99
,, ,, E.		29. 7. 99
,, ,, F.		25. 7. 99
,, ,, G.		5 1. 01
,, ,, H		,,
,, ,, I.		,,
,, ,, J		31. 12. 00

Die ·M (For Manchester) Registered 28 9. 75
,, MA. ,, ,, 12. 12. 02

TWO SHILLINGS & SIX PENCE.

Die A.	?	
,, B.		
,, C		
,, D.		
,, E.		
,, F.		
,, G.		
,, H.		
,, I.		
,, J.	Registered	3. 7. 44
,, K.	,,	,,
,, L.	,,	12. 9. 50
,, M.	,,	,,
,, N.	,,	12. 10. 50
,, O.	,,	,,
,, P.	,,	6. 8. 75
,, Q.	,,	,,
,, R.	,,	14. 9. 75
,, S.	,,	20. 5. 76
,, T.	,,	30. 10. 77
,, U.	,,	3. 1. 83
,, V.	,,	21. 1. 84
,, W.	,,	10. 5. 86
,, 74	,,	22. 7. 92
,, 80	Registered	19. 5. 92
,, Two Roses	,,	1. 3. 95
,, Rose & A	,,	13. 10. 96
,, ,, B.	,,	11. 2. 97
,, ,, C.	,,	29. 9. 98
,, ,, D.	,,	24. 10. 99
,, ,, E.	,,	21. 6. 98
,, ,, F.	,,	31. 12. 00
,, ,, G.	,,	5. 1. 01
,, ,, H.	,,	,,
,, ,, I.	,,	31. 12. 00
,, ,, J.	,,	28. 1. 02

Die· M (For Manchester) Registered 28. 9. 75

Die A & Thistle (For Scotland) Regd 30. 6. 59
,, S1 ,, ,, 9. 10. 84
,, Two Thistles ,, ,, 9. 10. 96
,, Thistle & A. ,, ,, 21. 6. 99

THREE SHILLINGS.

Die A.	?	
,, B.		
,, C.		
,, D.	Registered	3. 7. 44
,, E.	,,	,,
,, F.	,,	25. 4. 53
,, G.	,,	30 10. 77
,, H.	,,	,,
,, I.	,,	16. 1. 90
,, Two Roses	,,	29. 7. 99
,, Rose & A.	,,	28. 2. 01

Die ·M (For Manchester) Registered 28. 9. 75

THREE SHILLINGS & NINE PENCE.

Die A.	Registered	12. 9. 50
,, B.	,,	,,
,, C.	,,	4. 4. 59
,, D.	,,	2. 3. 72
,, E.	,,	30. 11. 75
,, F.	,,	19 4. 90

Die ·M (For Manchester) Registered 28. 9 75

Die S (For Scotland) Registered 6. 11. 68

FOUR SHILLINGS.

Die A.	?	
,, B.		
,, C.	Registered	3. 7. 44
,, D.	,,	,,
,, E.	,,	11. 4. 83
,, F.	,,	23. 1. 89

Die ·M (For Manchester) Registered 28. 9. 75

FIVE SHILLINGS.

Die A.	?	
,, B.		
,, C.	Registered	20. 11. 50
,, D.	,,	,,
,, E.	,,	,,
,, F.	,,	25 4. 53
,, G.	,,	12. 5. 63
,, H.	,,	22. 9. 73
,, I.	,,	6 8. 75
,, J.	,,	14. 9. 75
,, K.	,,	20. 5. 76

,, L.	,,	13. 4. 80	
,, M.	?		
,, N.	,,	21. 1. 84	
,, O.	,,	10. 5. 86	
,, 75	,,	22. 7. 92	
,, Two Roses	,,	1. 3. 95	
,, Rose & A.	,,	13. 10. 96	
,, ,, B.	,,	29. 4. 96	
,, ,, C.	,,	11. 2. 97	
,, ,, D.	,,	29. 9. 98	
,, ,, E.	,,	24. 10. 99	
,, ,, F.	,,	21. 6. 98	
,, ,, G.	,,	,,	
,, ,, H	,,	15. 2. 01	
,, ,, I.	,,	28. 1. 02	
,, ,, J.	,,	2. 7. 03	
Die ·M (For Manchester) Registered		28. 9. 75	
,, MA	,,	,,	12. 12. 02
Die A & Thistle (For Scotland) Regd.		30. 6. 59	
,, S	,,	,,	9. 10. 84
,, Two Thistles	,,	,,	21. 6. 99
,, Thistle & A.	,,	,,	13. 11. 99

SIX SHILLINGS.

Die A. } ,, B. }	?	
,, C.	Registered	2. 12. 54
,, D.	,,	23. 12. 56
,, E.	,,	16. 7. 66
,, F.	,,	11. 4. 83
,, G.	,,	16. 1. 90
Die ·M (For Manchester) Registered		28. 9. 75

SIX SHILLINGS & THREE PENCE.

Die A.	Registered	12. 9. 50
,, B.	,,	,,
,, C.	,,	30. 11. 75
,, D.	,,	16. 1. 90
Die .M (For Manchester) Registered		28. 9. 75

SEVEN SHILLINGS & SIX PENCE.

Die A.	Registered	?
,, B.	,,	12. 9. 50
,, C.	,,	? 4. 64
,, D.	,,	20. 5. 76
,, E.	,,	11. 4. 83
,, F.	,,	? 85
,, G.	,,	26. 8. 86
,, 76	,,	22. 7. 92
,, Two Roses	,,	13. 10. 96
,, Rose & A.	,,	29. 4. 96
,, ,, B.	,,	11. 2. 97
,, ,, C.	,,	28. 1. 02
Die ·M (For Manchester) Registered		28. 9. 75
,, MA	,,	,, 12. 12. 02
Die Two Thistles (For Scotland) Registered		21. 6. 99
,, Thistle & A (,,)	,,	13. 11. 99

BRITISH RAILWAY STAMPS.

NOTES AND NEWS.

By P. Evans.

Cambrian Railways. The following changes in the current Newspaper Parcel Stamps have to be recorded. The ½d. black on brick-red paper is now issued perf. 14, instead of 11 as before. Sheets of 3 rows of 4 as usual. The 3d. value is now printed on paper of a very much paler shade of green than formerly. Perf. 10 as before. Issued April, '07 or earlier.

Great Northern Railway. A new series of "prepaid parcel" stamps has recently been issued. The design is a modified one of the "News Letter" stamps; the principal difference being in the lettering, which in the new stamps reads "Great Northern" in the top half of the ornamental band surrounding the coat of arms, and "Railway Company" in the lower half of the band. The figures of value in each case consist of a bold black overprint measuring 10 mm. in height in the centre of the stamp.

The series consists of a set of six values, viz. ½d., 1d., 2d., 3d., 4d. and 6d., all of uniform size, colour, and design. Colour, lake-red on white wove paper, with value overprinted in black. Perf. 10. Issued February, '07, or earlier.

After being in use only a few weeks a second printing of the 1d. value was made bearing an additional overprint in black of the words "Prepaid Parcel" across the top of the stamp, and "At Owner's Risk" across the bottom; it evidently having been noticed that previously the stamps bore no indication as to their purpose.

Doubtless this change will be extended to all the other values, but up to date I have only seen the 1d. value so treated.

Whether these stamps are used for general parcels traffic I do not know, but all copies I have met with so far have been used for franking Newspaper Parcels only.

Great Western Railway. The type-set design of the stamp for single newspapers has been re-set. There are several minor differences noticeable, principally in the spacing of the lines, and the figure "**1**" in "**1** newspaper only" now has a *slanting top* instead of a straight one as formerly. Issued February, '07, or earlier.

Manchester, South Junction, and Altrincham Railway. The 1d., violet, with apex of triangles in the background pointing to left, now comes with new "serial letter" "C".

1d., violet, with apex of triangles pointing upwards, also with "serial letter" "C".

Both perf. 12 as before.

These two stamps differ greatly in colour; the latter being printed in a much redder shade of violet than the former.

Maryport and Carlisle Railway. Most of the values of the last printing of the "Newspaper Parcel" stamps of this Company differ greatly in colour from former printings.

The 1d. value approximates pretty nearly to its standard shade of red, but the 2d. stamp shows a marked variation; being now in a very pale shade of yellow-green. The 3d. is in a much darker shade of blue than before, and, in fact, is almost of an "indigo" colour.

The 4d value is now of a lemon-yellow colour instead of orange.

The 2d. and 4d. values are also showing signs of great wear; the lines in portions of detail of both stamps having entirely disappeared, giving a generally "blotchy" and worn-out appearance The printers would do well to have the "stones" touched up, or re-drawn, while their is any of the design left!

Midland Railway. The possibility of a change in the number of stamps in the sheet foreshadowed in my article in the May number of the "Journal" is already an accomplished fact.

A new printing of the 1d., 2d., 3d., 4d., and 5d. values of the "Prepaid Newspaper Stamps" was delivered to the Company at the end of May last. The sheets being all of uniform size, viz: 30 stamps, in 5 rows of 6. Another important innovation to be noted is the change in position of the Control Nos. which are now printed horizontally *across the bottom* of the stamp, instead of vertically at left side as formerly.

The "serial letter" in colour of the stamp is also abolished and now appears *printed in black* and prefixed to the control number, thus: 'E990365." Perf. 11 as before.

All the values from 1d. to 5d. have been altered as thus described, and doubtless the ½d., 6d., 9d., and 1/- values will be brought into line at the next printing

The 1d. value has now reached serial letter "F". The other values remaining at the same serial letters as listed in my article in the May number.

A special printing of the 1d. value *without serial letter* has also been made for use at St. Pancras, and Leeds Stations.

North Eastern Railway. A somewhat uncommon minor variety is to be met with in the 3lb. black (new type) Newspaper Parcel Stamp bearing two different Control Numbers, one printed over the other. So far I have seen stamps from at least three different sheets bearing these double controls. Apparently a few sheets got printed with the wrong numbers and were put through the machine a second time to be re-numbered correctly.

Some of the stamps I have seen show traces of an attempt to erase the (wrong) first figures previous to the sheet being re-numbered.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

British East Africa. *Consular Service.* Mr. A. B. Kay reports in the *Stamp Collectors' Fortnightly*, the following postage stamps of the 1896 issue surcharged "CONSULAR SERVICE" in Roman caps.

½a., green, surcharged in black
1a., red " "
2½a., blue " vermilion

Canada. *Quebec.* According to the *Stamp Collectors' Fortnightly*, the following stamps have appeared with colours changed.

Law Stamps.

$1, carmine
$2, light brown

Registration.

30c., blue
$1, carmine

Peru. Mr. A. B. Kay submits the 5 soles, carmine of 1903-1904 surcharged "HABILITADO—1905-1906" in black, in two lines; in two different types, the first having the word HABILITADO in fancy caps., 16 x 2mm., and the second with same word in italic caps. 17 x 2mm.

We also learn from the *Stamp Collectors' Fortnightly*, that the value has appeared in the same design for the regular set bearing date 1905-1906 Perf. 12.

5$, deep blue.

Philippine Islands. *Internal Revenue.* The *Stamp Collector's Fortnightly* chronicles a finely engraved set of stamps of the same size as the preceding emission. The values below 1 peso have a palm tree as the chief device, the higher value bears a female figure. Wmk. "PIRS" in the sheet in double lined caps. Perf. 12.

1c., lilac	10c., green
2c., olive	20c., orange
5c., blue	50c., yellow

1 peso, brown

Published by WALTER MORLEY, 325, Brownhill Road, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. June, 1907.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. JULY, 1907. No. 7.

British Patent Medicine Stamps.

(*Continued from page 43.*)

PROPRIETARY NAME.	PLATE.
Grandison's (Dr.) Charity Pills	No plate letter.
Gregory, T., Holywell, North Wales	D.
Griffiths John, Mile End Road, Cough Lozenges	No plate letter.
Guinle's (Dr.) Steel Tablets	C.
Halford's (Sir Henry, Bt.) Celebrated Cough Pills	No plate letter.
Hamilton's (Dr.) Vital Pills	No plate letter.
Hannay & Dietrichsen, 63, Oxford Street	No plate letter.
Hardwicke, J. E., Bury St. Edmunds	B, C.
Hawkes, A., Dudley	B.
Hayley, William, 229, Jamaica Road, Bermondsey	D.
Hayman's Balsam of Horehound	D.
Hayward, R., Barnes, Surrey	No plate letter.
Heath, T. P.	No plate letter, B.
Hill's Rheumatic Embrocation, Banbury	C.
Hodgkinson, Geo., 38, Aldersgate Street	No plate letter, C.
Hollies, Elliott, late Atkinson, Market Place, Dudley	No plate letter, B, C.
Holloway's Pills and Ointment, London	No plate letter, C, D.
Hooper, Dr. John	B, C, D.
Hooper's Family Cough Pills	No plate letter.
Hopgood, Thos., Surgeon, &c., Chipping Norton, Oxon.	No plate letter, B.
Household Family Life Pills	B.
Hugo's (Dr.) Medical Atoms	B.
Hunt, T. G. & W., 47, Gt. Pulteney St., Bath	No plate letter, B.
Hunt, T. G. & W., 8, Darlington St., Bath	B, C, D.
Hunter, Zaccheus, London	C, D.
Huxham's Pills	No plate letter.

PROPRIETARY NAME.	PLATE.
Inglish, B. H., 165, Strand, Opposite the New Church	No plate letter, B.
Johnson's Digestive Pills	No plate letter, B.
Kaye's Infant Restorative	No plate letter.
Keating's Cough Lozenges	C, D.
Keating's Worm Tablets	B, C, D.
Kelly, Thomas, 17, Paternoster Row, London	No plate letter.
Lambert, William, 8, King William Street, Charing Cross	C, D.
Leath & Ross, Homœopathic Chemists	C, D.
Lee's (Dr.) Female Pills	No plate letter
Lewis, William, Surgeon, Apothecary	No plate letter
Locock's (Dr.) Cosmetic	No plate letter, B.
——— Female Pills	No plate letter.
——— Powders	B.
——— Wafers	No plate letter, B, C, D.
Locking, W. & Sons, Proprs. American Indian Sugar Coated Pills	B, C.
Lovell	C.
McKinsey, Baron, Heavitree Park	B.
Mann, Thomas, Horsham, Sussex	B, C.
Marshall, Gervas, Chemist, Accrington	B, C.
do. do. (but with Sir Astley Cooper's Pills *printed* in a circle on the Duty Stamp)	B.
Mather, W. Chester Road, Manchester	No plate letter, B.
Morison's Universal Medicines	No plate letter, B, C, D.
Munro's (Dr.) Neurodyne	B, C.
Newbery, F., No. 45, St. Pauls Church Yard	B, C, D.
Painkiller	B, C, D.
Parr's Life Pills	No plate letter, C, D.
Paternoster, George, Chymist, Old Kent Road, London	C, D.
Platt's Syrup of Horehound	C, D.
Poor Man's Pills, E. Marriott, Proprietor	No plate letter.
Powell's Embrocation, Van Duzer & Richards, London	D.
Powell, Thomas, Blackfriars Road, London	No plate letter, B, C, D.
Prichard, W., Apothecary	B, D.
Prout, Thomas, 229, Strand, London	No plate letter, B, C, D.
Reinhardt's Castor Oil Pills	B, C, D.
Remfrey's (H.O.) Indian Bael	No plate letter
Rooke, Charles, Belle Vue Cottage, Scarborough	C.
Roper's Royal Bath Plaster	No plate letter, B, C.
Royle & Co., London	D.
Sanger, John, 150, Oxford Street	No plate letter, B, C.
Savory Moore, & Co., 136, New Bond Street	No plate letter, C, D.
Sharp Compy. Fleet Street	No plate letter.
*Short, Arthur, 11, Ratcliffe High Way	No plate letter.
Smith, Wm. Frederic, 280, Walworth Road, London	D.
Starkie J, late Stringer, 4, Strand	B.
Stedman's Teething Powders	C.
Steedman, John, Chemist, Walworth, Surrey	B, C, D.
Stirling, J. W., High Street, Whitechapel	No plate letter, B, C.
Stolberg's (Dr.) Voice Lozenge	No plate letter, B, C.
Sweeting, Martin, Knaresborough	B, C, D.
Teear, I. M. & G. Humberstone Gate, Leicester	No plate letter.

* On laid paper.

PROPRIETARY NAMES.	PLATE.
Thomson, Ralph, London	B, C.
Thwaites, G., Herbalist, Stockton-on-Tees	C, D.
Torrens (Dr.) Herbal Pills	No plate letter, B, C.
Townley's (W. B). Restorative, Portsmouth	B.
Wesley's Family Pills	No plate letter.
Whelpton's Purifying & Stomach Pills	B, C, D.
Williams Worm Lozenges	C.
Windus, Benn. Godfrey, 61, Bishopsgate Street	No plate letter, B, C.
Winslow's (Mrs.) Soothing Syrup	B, C.
Woodcock, Page, Lincoln	No plate letter, B, C.
Woodhouse, Decimus, 18, King William Street, London Bridge	No plate letter, B.
Woolley's Pectoral Candy	No plate letter, B, C.
Wordsell's Compound Blackberry & Brandy Carminative	B.
Wordsell's Pills. By John Kaye	No plate letter, B, C
World's (The) Family Pills, Cole & Co., London	D.
Wright, W. V. & Co. Liquor Carbonis Detergens	C.

C. **Type 2. The "trefoils" type. Black centre to Duty Section. Lettered "Stamp Office."** This group may be divided into two series according as the word "DUTY" in the Duty section is written "Dy." or "DUTY" and each series further sub-divided into unappropriated and appropriated dies. We may call the four types thus arranged types 2A, 2B, 2C, 2D.

C. **Type 2a.** Unappropriated.

Design: Large imperf. oblong consisting of a double lined rectangular frame, having at each end a black framed oblong with "STAMP" and "OFFICE" respectively inscribed in large vertical black type. Within the frame are 24 trefoils on a ground of fine white lined network, arranged in two parallel rows across the label. The general groundwork consists of black and white engine-turned and parallel lines. The determining value in one line across the stamp is in white letters on a red and white parallel lined ground, within two white framed scalloped oblongs, reading "Value above 1s. (or other value of the series) to the left and "Not exceeding 2/6" (or other value) to the right. The Duty Stamp in the centre contains on a broad white ring, formed by a double-lined outer and a single-lined inner circle, the value printed in red, expressed in words "Dy. THREE PENCE" (or other value) and the die number in large black figures. Of these two outer circles, the largest is in black and the smallest, part in black and part in red: the inner circle is also part in black and part in red. Two red and one black periods or dots separate the words of the Duty value. Within the white ring and at the centre, a medium sized crown outlined in white on a solid black ground, is circumscribed by a double circle, which again is inscribed in a broad engine-turned white and black ring.

In the stamps without plate letter there is more than one type both as regards the crown in the centre, the word "STAMPOFFICE" and the type of the value in the Duty section. Possibly there are only two corresponding to plates which should have been designated "A" and "B."

3d., red and black.	No plate letter.		Wove paper
3d.,	,,	,,	Thin laid paper
3s.,	,,	,,	Wove paper

C. **Type 2b.** APPROPRIATED.

(With name on right of label.)

Design for the appropriated dies in the same as above, except that the determining value is in the left arm, in two lines "VALUE ABOVE IS." NOT EXCEEDING 2/6. (or other value) and in the right arm the name and address of the proprietor.

(*To be continued.*)

The Newspaper Tax Stamps of Great Britain.

BY WALTER MORLEY.

(*Continued from page 44.*)

1d. DUTY STAMP.

(Almost all of the ensuing series are stamped on *blue* paper.)

W. H. SHUTTLEWORTH. & Co's TEA SALE LIST.
Registered 19 June, 1847.

HERMANN SILLEM & Co's BERICHT.
Registered 29 April, 1847.

SIORDET MEYER & Co's PRICE CURRENT.
Registered 20 Jan., 1847.

SLACK'S PRICE CURRENT.
Registered 28 Dec., 1843.

H. S. SRAUSS GARN BERICHT.
Registered ?
Duty die A 702.

JOSEPH STITT & Co's PRICE CURRENT.
Registered 18 Aug., 1849.

STITT CONBROUGH & STITT'S PRICES CURRENT.
Registered 26 Oct., 1849.

STITT DAY & Co's PRICES CURRENT.
Registered 30 Nov., 1846.

JOHN STRAITH'S PRICE CURRENT.
Registered 27 Feb., 1843.

SUSE & SIBETH'S BERICHT.
Regd. 20 March, 1847.

CHARLES SUTHERLAND. & Co's CIRCULAR.
Registered 6 Aug., 1847.
Duty die A 630.

W. THACKER & Co's OVERLAND CIRCULAR.
Registered 17 Oct., 1844.

W. & T. THOMPSON & SON'S MONTHLY CIRCULAR.
Registered 25 Feb, 1845.

WM. JAS. & HY. THOMPSON MONTHLY CIRCULAR.
Registered ?
Duty die B 13.

TRUEMAN & ROUSE'S MONTHLY CIRCULAR.
Registered 6 March, 1848.

WATSON'S CATALOGUE.
Registered 23 Nov., 1843.

WESTERHOLL'S STATEMENT.
Registered 17 Nov., 1849.

WHITAKER CARTER & Co's MONTHLY CIRCULAR.
Registered 2 Nov., 1844.

WILKINSON & Co's PRICE CURRENT.
Registered 24 Feb., 1848.

WILLIS'S PRICE CURRENT.
Registered 21 April, 1847.
Duty die A 671.

WOOD SAMUEL & Co's. PRICE CURRENT.
Registered 28 Oct, 1846.

M. J. & C. WOODHOUSE'S PRICE CURRENT.
Registered 28 Nov., 1844.

YOUNG & Co's. CATALOGUE.
Registered ?
Duty die A 540.

E. ZWILCHENBART & Co's CIRCULAR.
Registered 4 Jan., 1849.

Variety *without word* NEWSPAPER at right side.

CURRENT PRICES OF GRAIN.
Registered ?
Duty die G 2.

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EDITORIAL.

THIS is an age of printed paper, and the popularity if not the value of all things may be submitted to the test provided by the number or noise of literary argosies. Judged by the vast bulk of its literature philately stands alone, for no form of connoisseurism has witnessed such an output of books and periodicals devoted to its dissemination.

The Literature of Philately. Scarcely twenty years had elapsed after the invention of postage stamps before a literature began to appear, and the authors of the modest little pamphlets had wondered indeed could they have seen the forest which has grown from their few seeds. The mere catalogue of the world's philatelic literature would make a large volume, and it is perhaps this knowledge of its extent which has deterred anyone from attempting systematic bibliography. The perfect bibliography of philately would not only comprise a list of all the separate books and pamphlets on stamp collecting, but would also give references to all periodical literature. Such a task would be enormous, and, until some system of co-operation is arrived at, cannot be expected. We are glad to note, however, that good work of minor extent is being done by that doyen of the philatelic world Dr. Legrand, whose interest in the literature of a subject with which he has been so long connected is well known. Dr. Legrand has commenced the publication in *La Circulaire Philatélique* of a "Catalogue of Philatelical Literature", and devotes the first page of his work to the various Catalogues of stamps which have been issued up to 1899. The number of these alone is astonishing, judged by this first instalment, which includes some of the earliest works issued on stamp collecting, most of which are very rare. What has become of all the Mount Brown's, the Booty's, the Gray's and others upon which the early collectors leaned for support?. Compared with certain editions of these and other similar works the first issue of Mauritius sink to the rank of second class rarities, and there are other desirable items of early philatelic literature which are known only in one or two copies, the incunabula of their kind.

LIST OF BRITISH

GENERAL DUTY DIES

FOR IMPRESSED PAPERS, FROM 1830.

BY L. W. FULCHER.

(*Continued from page 47.*)

(A). ENGLAND & SCOTLAND.

NINE SHILLINGS.

Die A.	Registered		?	
,, B.	,,		?	
,, C.	,,	16.	7.	66
,, D.	,,	11.	4.	83
,, E.	,,	24.	3.	85
Die •M (For Manchester)	Registered	28.	9.	75

TEN SHILLINGS.

Die A.	?			
,, B.				
,, C.				
,, D.	Registered	31.	7.	41
,, E.	,,	3.	7.	44
,, F.	,,	20.	11.	50
,, G.	,,		,,	
,, H.	,,	25	4	53
,, I.	,,	4.	7.	57
,, J.	,,	6.	8	75
,, K.	,,	14	9.	75
,, L.	,,	1.	11.	75
,, M	,,	30.	12.	76
,, N.	,,	30.	10.	77
,, O.	,,	3.	1.	83
,, P.	,,	7.	12.	83
,, Q.	,,		?	85
,, R.	,,	26.	8.	86
,, 77	,,	22.	7.	92
,, Two Roses.	,,	1.	3.	95
,, Rose & A.	,,	16.	5.	95
,, ,, B.	,,	14.	10.	96
,, ,, C.	,,	11.	2.	97
,, ,, D.	,,	29.	9.	98
,, ,, E.	,,	24.	10.	99
,, ,, F.	,,	21.	6.	99
,, ,, G.	,,		,,	
,, ,, H.	,,		,,	
,, ,, I.	,,	15	2.	01
Die •M (For Manchester)	Registered	28.	9.	75
,, M2	,, ,,	17.	12	78

Die A & Thistle (For Scotland) Registered [30. 6. 59
Die S (For Scotland) Registered 9. 10. 84
,, Two Thistles (For Scotland) Registered [9. 10. 96

TWELVE SHILLINGS & SIX PENCE.

Die A.	?	
,, B.		
,, C.		
,, D.		
,, E.	Registered	12. 9. 50
,, F.	,,	6. 8. 75
,, G.	,,	14. 9. 75
,, H.	,,	25. 4. 87
,, 85	,,	4. 7. 93
,, Two Roses.	,,	14. 10. 96
,, Rose & A.	,,	11. 2. 97
,, ,, B.	,,	25. 5. 00
,, ,, C.	,,	12. 8. 03
,, ,, D.	,,	,,

Die ·M (For Manchester) Registered 28. 9. 75

Die S (For Scotland) Registered 16. 5. 68
,, Two Thistles ,, ,, 21. 6. 99

FIFTEEN SHILLINGS.

Die A.	?	
,, B.		
,, C.		
,, D.		
,, E.	Registered	22. 12. 56
,, F.	,,	4. 4. 59
,, G.	,,	10. 5. 64
,, H.	,,	6. 8. 75
,, I.	,,	14. 9. 75
,, J.	,,	25. 4. 87
,, 86.	,,	4. 7. 93
,, Two Roses.	,,	14. 10. 96
,, Rose & A.	,,	11. 2. 97
,, ,, B.	,,	29. 9. 98
,, ,, C.	,,	15. 2. 01

Die ·M (For Manchester) Registered 28. 9. 75
,, MA ,, ,, 12. 12. 02

Die Two Thistles (For Scotland) Rd. 22. 6. 99

SEVENTEEN SHILLINGS & SIX PENCE.

Die A.	Registered	12. 9. 50
,, B.	,,	,,
,, C.	,,	? 10. 77
,, D.	,,	? ? 85
,, E.	,,	23. 1. 89
,, 87.	,,	4. 7. 93
,, Two Roses	,,	14. 10. 96
,, Rose & A.	,,	11. 2. 97

Die ·M (For Manchester) Registered 28. 9 75

Die S (For Scotland) Registered 16. 5. 68

ONE POUND.

Die A.	?	
,, B.		
,, C		
,, D.	Registered	31. 7. 41
,, E.	,,	28. 9. 47
,, F.	,,	6. 8. 75
,, G.	,,	14. 9. 75
,, H.	,,	20. 5 76
,, I.	,,	13. 7. 82
,, J.	,,	3. 1. 83
,, K	,,	26. 8. 86
,, 78.	,,	17 6. 92
,, Two Roses	,,	1. 3. 95
,, Rose & A.	,,	14. 10. 96
,, ,, B.	,,	11. 2. 97
,, ,, C.	,,	29. 9. 98
,, ,, D.	,,	24. 10. 99
,, ,, E.	,,	2. 9. 99
,, ,, F.	,,	28. 2. 01
,, ,, G.	,,	28. 1. 02

Die A *with date plugs*, was regd. 27. 4. 60

Die Z3 originally registered as a Judicature Fee Die for Ireland, but never used as such, was re-registered as an English General Duty Die, 29. 4. 96

Die ·M (For Manchester) Registered 4. 10. 75
,, MA. ,, ,, 12 12. 02

Die A & Thistle (For Scotland) Regd. 30 6. 59
,, Two Thistes ,, ,, 9. 10. 96
,, Thistle & A. ,, ,, 21. 6. 99

ONE POUND, TWO SHILLINGS & SIXPENCE.

Die A.	Registered	12. 9 50
,, B.	,,	27. 9. 50
,, C.	,,	10 12. 58
,, D.	,,	2. 8 82
,, E.	,,	25. 4. 87
,, 151.	,,	9. 7 94
,, Two Roses	,,	14. 10. 95

ONE POUND, FIVE SHILLINGS.

Die A.	?	
,, B.		
,, C.		
,, D		
,, E.	Registered	3. 7. 44
,, F	,,	,,
,, G.	,,	20. 11. 50
,, H.	,,	,,
,, I	,,	14. 9. 75
,, J.	,,	30 11. 75
,, K.	,,	3. 1. 90
Two Roses.	,,	14. 10. 96

Die ·M (For Manchester) Registered 28. 9. 75

Die Two Thistles (For Scotland) Rd 21. 6. 99

ONE POUND, SEVEN SHILLINGS AND SIXPENCE.

Die A.	Registered	12. 9. 50
,, B.	,,	27. 9. 50
,, C.	,,	17. 12. 84
,, D.	,,	9. 12. 87
,, Two Roses.	,,	14. 10. 96

ONE POUND, TEN SHILLINGS.

Die A.	?	
,, B.		
,, C.	Registered	28. 9. 47
,, D.	,,	,,
,, E.	,,	20. 11. 50
,, F.	,,	
,, G.	,,	17. 12. 84
,, H.	,,	3. 1. 90
,, Two Roses.	,,	14. 10. 96

Die ·M (For Manchester) Registered 4. 10. 75

Die A & Thistle (For Scotland) Rd. 30. 6. 59

ONE POUND, TWELVE SHILLINGS, AND SIXPENCE.

Die A.	Registered	27. 9. 50
,, B.	,,	,,
,, C.	,,	11. 4. 83
,, D	,,	25. 4. 87

ONE POUND, FIFTEEN SHILLINGS.

Die A.		
,, B		
,, C.	?	
,, D.		
,, E.		
,, F.	Registered	17. 12. 84
,, G.	,,	6. 3. 89
,, Two Roses.	,,	14. 10. 96

Die A & Thistle (For Scotland) Rd. 30. 6. 59

ONE POUND, SEVENTEEN SHILLINGS, AND SIXPENCE.

Die A.	Registered	27. 9. 50
,, B.	,,	?
,, C.	,,	11. 4. 83
,, D.	,,	6. 3. 89

TWO POUNDS.

Die A		
,, B.	?	
,, C.	Registered	28. 9. 47
,, D.	,,	23. 12. 56
,, E.	,,	12. 5. 63
,, F.	,,	13. 7. 82
,, G.	,,	9. 12. 87
,, 152.	,,	9. 7. 94
,, Two Roses.	,,	14. 10. 96
,, Rose & A.	,,	28. 1. 02

Die ·M (For Manchester) Registered 4. 10. 75

TWO POUNDS, FIVE SHILLINGS.

Die A.	Registered.	12. 9. 50
,, B.	,,	,,
,, C.	,,	4. 4. 59
,, D.	,,	7. 7. 82
,, E.	,,	21. 5. 85
,, Two Roses.	,,	14. 10. 96

Die S (For Scotland) Registered 22. 10. 83

TWO POUNDS, TEN SHILLINGS.

Die A.		
,, B.	?	
,, C.	Registered	12. 9. 50
,, D.	,,	4. 4. 59
,, E.	,,	17. 12. 84
,, F.	,,	21. 5. 85
,, G.	,,	9. 12. 87
,, 153.	,,	9. 7. 94
,, Two Roses.	,,	14. 10. 96
,, Rose & A.	,,	29. 9. 98
,, ,, B.	,,	2. 9. 99

Die ·M (For Manchester) Registered 3. 2. 76

Die Two Thistles (For Scotland) Rd. 9. 10. 96

TWO POUNDS, FIFTEEN SHILLINGS.

Die A.	Registered	12. 9. 50
,, B.	,,	,,
,, C.	,,	4. 4. 59
,, D.	,,	17. 12. 84
,, E.	,,	9. 12. 87
,, Two Roses.	,,	14. 10. 96

Die S (For Scotland) Registered 22. 10. 83

THREE POUNDS.

Die A.		
,, B.	?	
,, C.	Registered	31 7. 41
,, D.	,,	,,
,, E.	,,	27. 5. 46
,, F.	,,	12. 9. 50
,, G.	,,	4. 4. 59
,, H.	,,	12. 5. 63
,, I.	,,	14. 6. 81
,, J.	,,	2. 8. 82
,, K.	,,	,,
,, L.	,,	26. 8. 86
,, 154.	,,	9. 7. 94
,, Two Roses.	,,	14. 10. 96

Die ·M (For Manchester) Registered 7. 10. 75
,, MA ,, ,, 12. 10. 02

Die Two Thistles (For Scotland) Rd. 21. 6. 99

THREE POUNDS, FIVE SHILLINGS.

Die S (For Scotland) Registered 22. 10. 83

THREE POUNDS, TEN SHILLINGS.

Die A.	Registered	12. 9. 50
,, B.	,,	23. 12. 50
,, C.	,,	17. 12. 84
,, D.	,,	9. 12. 87

Die S (For Scotland) Registered 22. 10. 83

THREE POUNDS, FIFTEEN SHILLINGS.

Die S (For Scotland) Registered 22. 10. 83

FOUR POUNDS.

Die A.	Registered	?
,, B.	,,	31. 7. 41
,, C.	,,	28. 11. 83
,, D.	,,	21. 5. 85

Die ·M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered 6. 11. 68
,, S ,, ,, 2. 8. 82

FOUR POUNDS, TEN SHILLINGS.

Die A.	Registered	12. 9. 50
,, B.	,,	23. 9. 50
,, C.	,,	27. 12. 84
,, D.	,,	9. 12. 87

Die S (For Scotland) Registered 22. 10. 83

TWELVE SHILLINGS & SIX PENCE.

Die A.	?		
,, B.			
,, C.			
,, D.			
,, E.	Registered	12.	9. 50
,, F.	,,	6.	8. 75
,, G.	,,	14.	9. 75
,, H.	,,	25.	4. 87
,, 85	,,	4.	7. 93
,, Two Roses.	,,	14.	10. 96
,, Rose & A.	,,	11.	2. 97
,, ,, B.	,,	25.	5. 00
,, ,, C.	,,	12.	8. 03
,, ,, D.	,,		,,
Die ·M (For Manchester) Registered		28.	9. 75
Die S (For Scotland) Registered		16.	5. 68
,, Two Thistles ,,	,,	21.	6. 99

FIFTEEN SHILLINGS.

Die A.	?		
,, B.			
,, C.			
,, D.			
,, E.	Registered	22.	12. 56
,, F.	,,	4.	4. 59
,, G.	,,	10.	5. 64
,, H.	,,	6.	8. 75
,, I.	,,	14.	9. 75
,, J.	,,	25.	4. 87
,, 86.	,,	4.	7. 93
,, Two Roses.	,,	14.	10. 96
,, Rose & A.	,,	11.	2. 97
,, ,, B.	,,	29.	9. 98
,, ,, C.	,,	15.	2. 01
Die ·M (For Manchester) Registered		28.	9. 75
,, MA ,,	,,	12.	12. 02
Die Two Thistles (For Scotland) Rd		22.	6. 99

SEVENTEEN SHILLINGS & SIX PENCE.

Die A.	Registered	12.	9. 50
,, B.	,,		,,
,, C.	,,	?	10. 77
,, D.	,,	?	? 85
,, E.	,,	23.	1. 89
,, 87.	,,	4.	7. 93
,, Two Roses.	,,	14.	10. 96
,, Rose & A.	,,	11.	2. 97
Die ·M (For Manchester) Registered		28.	9. 75
Die S (For Scotland) Registered		16.	5. 68

ONE POUND.

Die A.	?		
,, B			
,, C			
,, D.	Registered	31.	7. 41
,, E.	,,	28.	9. 47
,, F.	,,	6.	8. 75
,, G.	,,	14.	9. 75
,, H.	,,	20.	5. 76
,, I.	,,	13.	7. 82
,, J.	,,	3.	1. 83
,, K.	,,	26.	8. 86
,, 78.	,,	17.	6. 92
,, Two Roses	,,	1.	3. 95
,, Rose & A.	,,	14.	10. 96
,, ,, B.	,,	11.	2. 97
,, ,, C.	,,	29.	9. 98
,, ,, D.	,,	24.	10. 99
,, ,, E.	,,	2.	9. 99
,, ,, F.	,,	28.	2. 01
,, ,, G.	,,	28.	1. 02
Die A *with date plugs*, was regd.		27.	4. 60
Die Z3 originally registered as a Judicature Fee Die for Ireland, but never used as such, was re-registered as an English General Duty Die,		29.	4. 96
Die ·M (For Manchester) Registered		4.	10. 75
,, MA. ,,	,,	12.	12. 02
Die A & Thistle (For Scotland) Regd		30.	6. 59
,, Two Thistes ,,	,,	9.	10. 96
,, Thistle & A. ,,	,,	21.	6. 99

ONE POUND, TWO SHILLINGS & SIXPENCE.

Die A.	Registered	12.	9. 50
,, B.	,,	27.	9. 50
,, C.	,,	10.	12. 58
,, D.	,,	2.	8. 82
,, E.	,,	25.	4. 87
,, 151.	,,	9.	7. 94
,, Two Roses	,,	14.	10. 95

ONE POUND, FIVE SHILLINGS.

Die A.	?		
,, B.			
,, C.			
,, D			
,, E.	Registered	3.	7. 44
,, F	,,		,,
,, G.	,,	20.	11. 50
,, H.	,,		,,
,, I	,,	14.	9. 75
,, J.	,,	30.	11. 75
,, K.	,,	3.	1. 90
Two Roses.	,,	14.	10. 96
Die ·M (For Manchester) Registered		28.	9. 75
Die Two Thistles (For Scotland) Rd		21.	6. 99

ONE POUND, SEVEN SHILLINGS AND SIXPENCE.

Die A.	Registered	12.	9. 50
,, B.	,,	27.	9. 50
,, C.	,,	17.	12. 84
,, D.	,,	9.	12. 87
,, Two Roses.	,,	14.	10. 96

ONE POUND, TEN SHILLINGS.

Die A.	?		
,, B.			
,, C.	Registered	28.	9. 47
,, D.	,,		,,
,, E.	,,	20.	11. 50
,, F.	,,		
,, G.	,,	17.	12. 84
,, H.	,,	3.	1. 90
,, Two Roses.	,,	14.	10. 96

Die ·M (For Manchester) Registered 4. 10. 75

Die A & Thistle (For Scotland) Rd. 30. 6. 59

ONE POUND, TWELVE SHILLINGS, AND SIXPENCE.

Die A.	Registered	27. 9. 50
,, B.	,,	,,
,, C.	,,	11. 4. 83
,, D	,,	25. 4. 87

ONE POUND, FIFTEEN SHILLINGS.

Die A.	?	
,, B.		
,, C.		
,, D.		
,, E.		
,, F.	Registered	17. 12. 84
,, G.	,,	6. 3. 89
,, Two Roses.	,,	14. 10. 96

Die A & Thistle (For Scotland) Rd. 30. 6. 59

ONE POUND, SEVENTEEN SHILLINGS, AND SIXPENCE.

Die A.	Registered	27. 9. 50
,, B.	,,	?
,, C.	,,	11. 4. 83
,, D.	,,	6. 3. 89

TWO POUNDS.

Die A	?	
,, B.		
,, C.	Registered	28. 9. 47
,, D.	,,	23. 12. 56
,, E.	,,	12. 5. 63
,, F.	,,	13. 7. 82
,, G.	,,	9. 12. 87
,, 152.	,,	9. 7. 94
,, Two Roses.	,,	14. 10. 96
,, Rose & A.	,,	28. 1. 02

Die ·M (For Manchester) Registered 4. 10. 75

TWO POUNDS, FIVE SHILLINGS.

Die A.	Registered	12. 9. 50
,, B.	,,	,,
,, C.	,,	4. 4. 59
,, D.	,,	7. 7. 82
,, E.	,,	21. 5. 85
,, Two Roses.	,,	14. 10. 96

Die S (For Scotland) Registered 22. 10. 83

TWO POUNDS, TEN SHILLINGS.

Die A.	?	
,, B.		
,, C.	Registered	12. 9. 50
,, D.	,,	4. 4. 59
,, E.	,,	17. 12. 84
,, F.	,,	21. 5. 85
,, G.	,,	9. 12. 87
,, 153.	,,	9. 7. 94
,, Two Roses.	,,	14. 10. 96
,, Rose & A.	,,	29. 9. 98
,, ,, B.	,,	2. 9. 99

Die ·M (For Manchester) Registered 3. 2. 76

Die Two Thistles (For Scotland) Rd. 9. 10. 96

TWO POUNDS, FIFTEEN SHILLINGS.

Die A.	Registered	12. 9. 50
,, B	,,	,,
,, C.	,,	4. 4. 59
,, D.	,,	17. 12. 84
,, E.	,,	9. 12. 87
,, Two Roses.	,,	14. 10. 96

Die S (For Scotland) Registered 22. 10. 83

THREE POUNDS.

Die A.	?	
,, B.		
,, C.	Registered	31 7. 41
,, D.	,,	,,
,, E.	,,	27. 5. 46
,, F.	,,	12. 9 50
,, G.	,,	4. 4. 59
,, H.	,,	12. 5. 63
,, I.	,,	14. 6. 81
,, J.	,,	2. 8. 82
,, K.	,,	,,
,, L.	,,	26. 8. 86
,, 154.	,,	9. 7. 94
,, Two Roses.	,,	14. 10. 96

Die ·M (For Manchester) Registered 7. 10. 75
,, MA ,, ,, 12. 10. 02

Die Two Thistles (For Scotland) Rd. 21. 6. 99

THREE POUNDS, FIVE SHILLINGS.

Die S (For Scotland) Registered 22. 10. 83

THREE POUNDS, TEN SHILLINGS.

Die A.	Registered	12. 9 50
,, B	,,	23. 12 50
,, C.	,,	17. 12. 84
,, D.	,,	9 12. 87

Die S (For Scotland) Registered 22 10. 83

THREE POUNDS, FIFTEEN SHILLINGS.

Die S (For Scotland) Registered 22. 10. 83

FOUR POUNDS.

Die A.	Registered	?
,, B.	,,	31. 7. 41
,, C.	,,	28. 11. 83
,, D.	,,	21. 5. 85

Die ·M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered 6. 11. 68
,, S ,, ,, 2. 8 82

FOUR POUNDS, TEN SHILLINGS.

Die A.	Registered	12. 9. 50
,, B.	,,	23. 9. 50
,, C.	,,	27. 12. 84
,, D.	,,	9. 12. 87

Die S (For Scotland) Registered 22. 10. 83

FIVE POUNDS.

Die A.	?		
,, B.			
,, C.	Registered	31. 7. 41	
,, D.	,,	23. 12. 50	
,, E.	,,	23. 12. 56	
,, F.	,,	,,	
,, G.	,,	24. 5. 60	
,, H.	,,	11. 4. 83	
,, I.	,,	21. 5. 85	
,, J.	,,	25. 4. 87	
,, K.	,,	6. 3. 89	
,, 155.	,,	9. 7. 94	
,, Two Roses.	,,	14. 10. 96	
,, Rose & A.	,,	29. 9. 98	
,, ,, B.	,,	,,	
,, ,, C.	,,	28. 1. 02	
Die ·M (For Manchester)	Registered	7. 10. 75	
,, MA ,,	,,	12. 12. 02	
Die Two Thistles (For Scotland)	Rd.	9. 10. 96	
,, Thistle & A. ,,	,,	21. 6. 99	

FIVE POUNDS, TEN SHILLINGS.

Die A.	Registered	23. 12. 50
,, B.	,,	?
,, C.	,,	17. 12. 84
,, D.	,,	6. 3. 89

SIX POUNDS.

Die A.	?	
,, B.		
,, C.		
,, D.	Registered	31. 7. 41
,, E.	,,	23. 12. 56
,, F.	,,	2. 8. 82
,, G.	,,	,,
,, Two Roses.	,,	25. 5. 00
,, Rose & A.	,,	25. 9. 03
Die ·M (For Manchester)	Registered	3. 2. 76
Die S (For Scotland)	Registered	?
,, S2 ,,	,,	2. 8. 82

(To be continued.)

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Banganapally. According to the *Philatelic Journal of India* this state has recently issued a set of revenue stamps ranging in value from 1 anna to 50 rupees. All the stamps are lithographed from the same die, in black, on various colours of paper, the values being printed in separately The stamps are of a large rectangular size and show the portrait of a gentleman in a fez cap with a aigrette, *à la* the late Shah of Persia.

1a., on pale red	3r., on pale blue
2as., on pale mauve	4r., on flesh
4as., on pale lavender	5r., on pale green
8as., on pink	10r., on brown
1r., on pale yel'w-green	20r., on deep green
2r., on straw	50r., on deep carmine

In the three highest values the paper is only surface coloured, the back being white.

Germany. *Zigarettensteuer.* Dr. Kalckhoff kindly sends us a specimen of the bands referred to in our February number. It consists of five compartments: the centre one contains the word "Zigaretten" over the German Eagle, and the one immediately to the left of this the words "Steuerklasse (Duty Class), 1A, &c.", and the number of cigarettes e.g. 10 Stück (10 pieces). The bands for 20, 25, 50 and 100 increase in size with the number. At present the bands for 6 classes are known

1A., green	1D., grey
1B., light blue	1E., bistre
1C., rose	1F., violet

Dr. Kalckhoff also encloses one value, 20pf., light blue, of the old age and ill health insurance stamps, on the new watermarked paper, remarking at the same time that these are not duty stamps but a kind of savings bank stamp.

India. *Court Fees.* In the *Philatelic Journal of India* Mr. Corfield notes the following unchronicled varieties of the Court Fee, large and small "Service" of the 1872-74 permanent issues.

Small "Service".	8as.	No dot to "i".
	20r.	,,
Large, "Service".	1a.	First "e" large fount.
	3a.	First "e" large fount; "r" raised; "r" nearly missing.
	4a.	First "e" large fount; "i" raised.
	6a.	"r" raised; "r" nearly missing; "e" nearly missing; "v" large fount.
	12a (orange).	First "e" large fount; "i" raised.

Philippine Islands. *Sello.* Our publisher has found a copy of the 1 peso., deep purple, of the 1899 U. S issue (Type 321 in the Catalogue of Spanish Revenues), *pin perf.*

Prussia. Of the fiscal stamps the first value to appear on paper with watermark "crosses and rings" is the 1½ mark, green. Dr. Kalckhoff has seen a copy used on June 24th.

Saxony. Dr. Kalckhoff has seen the current duty stamp, 50 pf., brown and black, on watermarked paper, used on March 1st.

Published by WALTER MORLEY, 325, Brownhill Road, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. July, 1907.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. AUGUST, 1907. No. 8.

British Patent Medicine Stamps.

(*Continued from page 52.*)

C. **Type 2b.** APPROPRIATED.

VALUE.	PROPRIETARY NAMES.	PLATE.
3d.	Barclay & Sons, Farringdon Street	No plate letter.
,,	——— , No. 95, Fleet Market	,,
,,	Bayley & Blew, Cockspur Street	,,
,,	Butler, Charles, No. 4, Cheapside, St. Pauls	,,
,,	Butler, Thomas, 4, Cheapside, St. Pauls	,,
,,	Butler & Harding, 4, Cheapside, St. Pauls	,,
,,	Cockle, James, Apothecary	,,
,,	Dicey & Co, No. 10, Bow Church Yard	,,
,,	Dixon, George	,,
,,	Eddy, John T., Chemist, Bishop Stortford	,,
,,	*Edwards, Evan, 67, St Pauls	,,
,,	Franks, George, Blackfriars Road	,,
,,	Gall, Benjamin & Abraham	,,
,,	Griffith's (John) Cough Lozenges, Mile End Road	,,
,,	Halford's (Sir Henry, Bt.) Gout & Rheumatic Pills	,,
,,	Hannay & Dietrichsen, 63, Oxford Street	,,
,,	Hawkes, A. Dudley	,,
,,	Henry Thos. & Wm. Manchester	,,
,,	Hodgkinson, Geo., 38, Aldersgate Street	,,
,,	Hooper's Family Cough Pills	,,
,,	Johnston, R. 16, Greek Street, Soho	,,
,,	Jordan, Chas. & John, London	,,
,,	Kearsley, C. No. 46, Fleet Street	,,
,,	Kelly, Thomas, 17, Paternoster Row, London	,,
,,	Lewis, William, Surgeon, Apothecary	,,

* On wove and laid paper.

VALUE.	PROPRIETARY NAME.	PLATE.
3d.	†Lignum, (John) & Son, Manchester	No plate letter
,,	Locock's (Dr.) Wafers	,,
,,	Mann, Thomas, Horsham, Sussex	,,
,,	Moore, Thomas Norris, 67, St. Pauls	,,
,,	Moxon & Smith, Chemists, Hull	,,
,,	Newbery. F. No. 45, St. Paul's Church Yard	,,
,,	Pariss, P. Chemist, 26, Place Vendome, Paris	,,
,,	Parr's Life Pills	,,
,,	Perrengton, De S.	,,
,,	Pike, Sarah Merritt, Berkeley, Gloucestershire	,,
,,	Prout, Thomas, 229, Strand, London	,,
,,	Rowland, A. & Son, 20 Hatton Garden	,,
,,	Ruspini, Chevalier L.B.	,,
,,	Sanger, John, 150, Oxford Street	,,
,,	Savory, Moore & Co., 136, New Bond Street	,,
,,	*Short, Arthur, 11, Ratcliffe Highway	,,
,,	Solomon, Saml., Liverpool	,,
,,	Stirling, J. W. High Street, Whitechapel	,,
,,	Taylor, T. New Bridge Street	,,
,,	Wessels, Joseph, 67, St. Pauls	,,
,,	Wildbore, Alonzo Augustus	,,
,,	Windus, Benn. Godfrey, 61, Bishopsgate Street	,,
,,	Woodhouse, Decimus, 18, King William Street, London Bridge	,,
,,	Woolley's Pectoral Candy	,,
3s.	Newbery, F. No. 45, St. Pauls Church Yard	,,
,,	*Solomon, Saml., Liverpool	,,

C. **Type 2c.** Unappropriated.

Design as last, but the value in the Duty section is expressed in words at length viz "DUTY THREE PENCE" (or other value), i.e. the word "DUTY" not abbreviated. Of the unappropriated dies of this type there are two subtypes.

(1) With determining value in one line across stamp.

(2) With determining value in two lines, repeated on either side.

(1) With determining value in one line across stamp.

3d., red and black.	No plate letter.	
3d., ,,	Plate C.	
6d., ,,	No plate letter.	Wove paper.
6d., ,,	,,	Laid paper.
6d., ,,	Plate C.	
1s., ,,	No plate letter.	Wove paper.
1s., ,,	,,	Laid paper
1s., ,,	Plate C.	
2s., ,,	No plate letter	
2s., ,,	Plate C.	
3s., ,,	No plate letter	
3s., ,,	Plate C.	

(2) With determining value twice repeated.

3d., red and black. Plate C.

† On wove and laid paper. * Laid paper

C. **Type 2d.** APPROPRIATED.
(With name on right of label.)

VALUE	PROPRIETARY NAME	PLATE.
3d.	Atkinson & Barker's Royal Infants Preservative	C.
,,	Barclay & Sons, Farringdon Street	No plate letter.
,,	Barclay & Sons, No. 95, Fleet Market	No plate letter.
,,	Barlow's Powders for Tic Doloreux, Darlington	No plate letter, C.
,,	Batchelour, Williams, M.D., M.R.C.S. E.M.L.A.C.L.	No plate letter.
,,	Beach's (Prof. M.D.) Universal Medicines	No plate letter.
,,	Beach & Barnicott, late Dr. Roberts, Bridport	No plate letter, C.
,,	Blackburn, Bailey, Bradford, Yorkshire	No plate letter.
,,	Bow's, (Dr.) Liniment	C.
,,	Browne's (Dr. John Collis) Chlorodyne	No plate letter, C.
,,	Bunter's Nervine	C.
,,	Clarke, F. J., Chemist, Lincoln, England	No plate letter, C.
,,	Cleaver, Edward, 63, Oxford Street	No plate letter.
,,	Cockle, James, Apothecary	No plate letter.
,,	Coffin, A. J. M.D. Indian Pills	C.
,,	Congreve, Geo. Thos.,	No plate letter, C.
	Cre-fydd	C.
,,	De Roos, Walter	No plate letter, C.
,,	Dicey & Co., No. 10, Bow Churchyard	No plate letter, C.
,,	Dixon, George	No plate letter. C.
,,	Dunbar's (Dr.) Alkaram	C.
,,	Earle, F. Pharmaceutical Chemist, 22, Market Place, Hull	C,
,,	Edgar, James, M.R.C.V.S., L.V.M.S. Dartford, late Westerham	C,
,,	Edwards, Evan, 67 St. Pauls	No plate letter, C.
,,	* ,, ,, ,,	No plate letter.
,,	Edwards, & Son, 157, Queen Victoria Street	C.
,,	Elliman's Universal Embrocation	No plate letter.
,,	Eno's (J.C.) Digestive Granules	C.
,,	Feaver's (Thos.) Embrocation	No plate letter.
,,	Fennings, Alfred, Isle of Wight	C.
,,	Franks, George, Blackfriars Road	No plate letter.
,,	Freeman's Original Chlorodyne	No plate letter, C.
,,	Gage, Paul	No plate letter.
,,	Gall, Benjamin & Abraham	No plate letter, C.
,,	Glover's Mystery	C.
,,	Golding's (William) Specific Medicines, Ph. Chemist, London	C.
,,	Gowland's Lotion, E.C., Bourne	No plate letter, C.
,,	Hawkes, A. Dudley	No plate letter.
,,	Henry, Thos. & Willm., Manchester	No plate letter, C.
,,	Holloway's Pills & Ointment, London	No plate letter.
,,	Holloway's Pills & Ointment, London, Trade Mark	C.
,,	Hugo's (Dr.) Medical Atoms	No plate letter.
,,	Hunter, John, Pharmaceutical Chemist, Kensington	C.
,,	Hunter, Zaccheus, London	C.

* Laid Paper

VALUE.	PROPRIETARY NAME.	PLATE.
3d.	Johnson's Digestive Pills	No plate letter.
,,	Johnston, R., 16, Greek Street, Soho	No plate letter, C.
,,	Kearsley, C., No., 46, Fleet Street	No plate letter, C.
,,	Keating's Cough Lozenges	C.
,,	——— Worm Tablets	C.
,,	Lambert, William, 3, King William Street, Charing Cross	C.
,,	Leath & Ross, Homœopathic Chemists	C.
,,	Lewis's Infallible Liniment	No plate letter.
,,	Lignum & Son, Manchester	No plate letter.
,,	Locking, W. & Son, Proprs. American Indian Sugar Coated Pills	C.
,,	Locock's (Dr.) Wafers	No plate letter, C.
,,	Marshall, Wm F. & Co.	No plate letter.
,,	Morisons Universal Medicine	C.
,,	Moxon & Smith, Chemists, Hull	C.
,,	Newbery, F. No., 4, St. Pauls Church Yard	No plate letter, C.
,,	Nicholl's (C) Lumbago Cure	C.
,,	Painkiller	No plate letter, C.
,,	Parriss, P. Chemist, 26, Place Vendome, Paris	No plate letter.
,,	Parr's Life Pills	No plate letter, C.
,,	Powell's Embrocation, Van Druzer & Richards, London	No plate letter.
,,	Powell, Thomas, Blackfriars Road, London	No plate letter, C.
,,	Prichard, W., Apothecary	C.
,,	Prout, Thomas, 229, Strand London	No plate letter.
,,	Robb, H., & Co's, Panacea for Toothache	C.
,,	Rooke, Charles, Belle Vue Cottage, Scarborough	C.
,,	Roper's Royal Bath Plasters	No plate letter, C.
,,	Rowland, A. & Sons, 20, Hatton Garden	C.
,,	Royle, & Co., London	C.
,,	Sanger, John, 150, Oxford Street	No plate letter, C.
,,	Savory, Moore & Co., 136, New Bond Street	No plate letter, C.
,,	Singleton's Golden Eye Ointment	C.
,,	Smith & Clarke, Chemists, Lincoln, England	C.
,,	Steedman, John, Chemist, Walworth, Surrey	No plate letter, C.
,,	Stirling, J. W., High Street, Whitechapel	C.
,,	Stolberg's (Dr) Voice Lozenge	No plate letter.
,,	Sweeting, Martin, Knaresborough	C.
,,	Therapion	C.
,,	Thomson, Ralph, London	C.
,,	Thwaites, G., Herbalist, Stockton-on-Tees	C.
,,	Todd, Joe, Chemist, Carlisle	C.
,,	Warner's (Dr.) Lotion & Eye Water	No plate letter, C.
,,	Wessels, Joseph, 67, St. Pauls	No plate letter.
,,	Whelpton's Purifying & Stomach Pills	C.
,,	White, A. J. (Limited)	C.
,,	Windus, Benj Godfrey, 61, Bishopgate Street	No plate letter, C.
,,	Woodcock, Page, Lincoln	No plate letter.
,,	Woodhouse, Decimus, 18, King William Street, London Bridge	No plate letter.
,,	Woolley's Pectoral Candy	No plate letter.
,,	Worsdell's Compound Blackberry and Brandy Carminative	No plate letter,
,,	Wright, W.V. & Co.'s Liquor Carbonis Detergens	C.

(*To be continued.*)

MORLEY'S PHILATELIC JOURNAL.

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EDITORIAL.

HAVING ventured last month to make a few remarks on the subject of philatelic literature, we are very glad to find substantial evidence of an increase of interest among philatelists in this matter. It appears from the August number of the *Philatelic Journal of Great Britain*, that certain philatelists met together recently with the express object of endeavouring to found a society for the encouragement of the study and collection of philatelic literature. The following resolution was unanimously adopted :—

A Philatelic Literature Society.

"That it is the opinion of this meeting that "it is desirable to form a Society to promote "the collection and study of literature relating "to philately: to compile, print and publish "works of value to the librarian and book collec-"tor; to assist in the interchange of duplicates: "and generally to place upon record everything "that may appertain to the history and "bibliography of stamps and stamp collecting".

A further motion was also adopted :—"That "steps be taken to form a society, in accordance "with the previous resolution, by circularising "those likely to be interested in the subject". The programme outlined in the foregoing resolution is ambitious, and the effectual performance of a part of it would be a great boon to philatelists. It seems to us that the great requirements of the present time in philately is the compilation of good indexes of philatelic periodicals especially those of foreign countries, for in working up any country the first necessity is to know what has been written on it. When this has been ascertained, however, it is not always easy at the present time, to get access to the book or a file of the particular periodical wanted and it should be one of the objects of the proposed society to help collectors in this direction. As to the formation of a philatelic library all we can say is that while every working philatelist needs a good library of reference yet the endeavour to collect every work published on philately is impossible for all but very few. Nor is it necessary; for a very large proportion of philatelic literature is of no practical value, many of the early publications are interesting as curiosities or valuable on account of their rarity but much of more recent date is mere rubbish. But every philatelist can decide for himself the lines on which to form his library and there is plenty of scope in the selection.

* * * * *

Another Exhibition.

We are informed that the Committee of the Junior Philatelic Society, meeting at the Society's new Hall at 3, Bedford St., Strand, have decided to proceed with plans for an Exhibition to be held in London in or about March next.

LIST OF BRITISH

GENERAL DUTY DIES

FOR IMPRESSED PAPERS, FROM 1830.

BY L. W. FULCHER.

(*Continued from page 56.*)

(A). ENGLAND & SCOTLAND.

SIX POUNDS, TEN SHILLINGS.

Die A.	Registered	23. 12. 50
,, B.	,,	,,
,, C.	,,	17. 12. 84
,, D.	,,	3. 1. 90

SEVEN POUNDS.

Die A. }	?	
,, B. }		
,, C.	Registered	28. 9. 47
,, D.	,,	23. 12. 50
,, E.	,,	28. 11. 83
,, 156	,,	9. 7. 94
Die ·M (For Manchester)	Registered	3. 2. 76

SEVEN POUNDS, TEN SHILLINGS.

Die A.	?	
,, B.	Registered	23. 12. 50
,, C.	,,	,,
,, D.	,,	2. 8. 82
,, E.	,,	21. 5. 85
,, Two Roses	,,	25. 9. 03
Die S (For Scotland)	Registered	22. 10. 83
,, Two Thistles (For Scotland)	Rd.	21. 6. 99

EIGHT POUNDS.

Die A. }	?	
,, B. }		
,, C.	Registered	28. 9. 47
,, D.	,,	11. 4. 83
,, E.	,,	24. 3. 85

Die ·M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered 17. 10. 82

EIGHT POUNDS, TEN SHILLINGS.

Die A.	Registered	23. 12. 50
,, B.	,,	6 3. 89

NINE POUNDS.

Die A.	?	
,, B.		
,, C.		
,, D.		
,, E.	Registered	28. 9. 47
,, F.	,,	17. 12. 84
,, G.	,,	9. 12. 87

Die ·M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered 17. 10. 82

TEN POUNDS.

Die A.	?	
,, B.		
,, C.	Registered	23. 12. 56
,, D.	,,	24. 5. 60
,, E.	,,	17. 12. 84
,, Two Roses.	,,	14. 10. 96
,, Rose & A	,,	29. 9. 98
,, ,, B.	,,	25. 5. 00
,, ,, C.	,,	13. 10. 03

Die ·M (For Manchester) Registered 7 10 75

Die S (For Scotland) Registered 17. 12. 84
,, Two Thistles (For Scotland) Rd. 13. 11. 99

TWELVE POUNDS.

Die A.	?	
,, B.		
,, C.	Registered	28. 9. 47
,, D.	,,	17. 12. 84
,, E.	,,	25. 4. 87

FIFTEEN POUNDS.

Die A.	?	
,, B.	Registered	28. 9. 47
,, C.	,,	28 11. 83

Die ·M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered 17. 10. 82

TWENTY POUNDS.

Die A.	?	
,, B.		
,, C.	Registered	27. 5. 46
,, D.	,,	17. 12. 84

Die ·M (For Manchester) Registered 7. 10. 75

No die letter (For Scotland) Regd. 19. 3. 68
Die S ,, ,, ?
,, S2 ,, ,, 15. 8. 82

TWENTY FIVE POUNDS.

Die A.	Registered	?
,, B.	,,	?
,, C.	,,	23. 12. 56
,, D.	,,	16. 7. 66
,, E.	,,	17. 12. 84
,, 15.	,,	26. 9. 90

Die ,M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered ?
,, S2 ,, ,, 2. 3. 88
,, Two Thistles (For Scotland) Rd. 13. 11. 99

THIRTY POUNDS.

Die A.	?	
,, B.		
,, C.	Registered	27. 5. 46
,, D.	,,	11. 4. 83

Die S (For Scotland) Registered 22. 10. 83

THIRTY FIVE POUNDS.

Die A.	Registered	?
,, B.	,,	23. 12. 50
,, C.	,,	28. 11. 83

FORTY POUNDS.

Die A.	?	
,, B.	Registered	4 4 59
,, C.	,,	2. 8. 82

Die ·M (For Manchester) Registered 2. 8. 82

Die S (For Scotland) Registered 22. 10. 83

FORTY FIVE POUNDS.

Die A.	?	
,, B.	Registered	23. 12. 50
,, C.	,,	28. 11. 83

FIFTY POUNDS.

Die A.	?	
,, B.		
,, C.	Registered	27. 5. 46
,, D.	,,	17. 12. 84

Die ·M (For Manchester) Registered 3. 2. 76

Die No letter (For Scotland) Regd. 19. 3. 68
,, S ,, ,, ?
,, S2 ,, ,, 15. 8. 82

FIFTY FIVE POUNDS.

Die A.	?	
,, B.	Registered	23. 12. 50

SIXTY POUNDS.

Die A.	Registered	11. 4. 83
,, Two Roses.	,,	25. 9. 03

SIXTY FIVE POUNDS.

Die A.	Registered	?

SEVENTY POUNDS.

Die A.	Registered	11. 4. 83

SEVENTY FIVE POUNDS.

Die A.	Registered			?
Die •M	(For Manchester) Registered	3.	2.	76
Die S	(For Scotland) Registered	19.	3.	58
,, S2	,, ,,	15.	8.	82

EIGHTY POUNDS.

Die A.	Registered	11.	4.	83

EIGHTY FIVE POUNDS.

Die A.	?			
,, B.	Registered	23.	12.	50

NINETY POUNDS.

Die A.	Registered	17.	12.	84

NINETY FIVE POUNDS.

Die A.	Registered			?

ONE HUNDRED POUNDS,

Die A.	Registered			?
,, B.	,,	8.	5.	82
,, Two Roses.	,,	25.	9.	03
Die •M	(For Manchester) Registered	3.	2.	76
Die No letter	(For Scotland) Regd.	29.	3.	58
,, S	,, ,,	7.	7.	82

ONE HUNDRED & TWENTY POUNDS.

Die A.	Registered			?
,, B.	,,	23.	12.	50
,, C.	,,	17.	12.	84

ONE HUNDRED & FIFTY POUNDS.

Die A.	Registered			?
,, B.	,,	4.	4.	59
,, C.	,,	28.	11.	83
Die S	(For Scotland) Registered	22.	10.	83

TWO HUNDRED POUNDS.

Die A.	Registered			?
,, B.	,,	11.	4.	83
Die S	(For Scotland) Registered	19.	3.	58
,, S2	,, ,,	7.	7.	82

TWO HUNDRED & FIFTY POUNDS.

Die A.	Registered			?
,, B.	,,	6.	3.	89
Die •M	(For Manchester) Registered	7.	7.	82

THREE HUNDRED POUNDS.

Die A.	?			
,, B.	Registered	6.	3.	89
Die S	(For Scotland) Registered	7.	11.	73
,, S2	,, ,,	2.	8.	82

THREE HUNDRED & FIFTY POUNDS.

Die A.	?			
,, B.	Registered	3.	1.	90.

FOUR HUNDRED POUNDS.

Die A.	Registered	6.	3.	89

FIVE HUNDRED POUNDS.

Die A.	Registered			?
,, B.	,,	15.	8.	82
Die •M	(For Manchester) Registered	17.	10.	82
Die S	(For Scotland) Registered	7.	11.	73
,, S2	,, ,,	15.	8.	82

(To be continued.)

AUCTION PRICES.

PERCY DOANES SALE.

JUNE 15, 1907.

FOREIGN REVENUES.

Catalogue prices given are by Yvert, 1905

Lot No.			
975	U. S. Revs., California 1st Exchange, 8c (2), 20c (3), 30c (4), 40c (3), 60c (4), 80c, $1 (2), $1.40 (2), $2 (5), $3 (2), $4 (3), $6 (6), $8, $10 (2), $14, $20; many are shades, and are the variety without period after tax, condition only average.	42	$4.20
976	— — 1st exchange 20c to $10 not complete, some shades, some shades, average condition.	15	90c
977	— — 1st exchange 8c to $8, all cut square, nice lot.	17	$1.20
978	— — 2nd Exchange 8c to $10 with dups, nice shade varieties.	36	$3.
979	— — 3rd Exchange 8, 20, 30 (2), 40, 80c, $1 $1.40 $2, $3, $10, $20, all cut round.	12	$1.80
980	— — Insurance 10c to $10, 12 mos. $2, $5, $10, Bill of Lading $2	15	$2.40
981	— — State revenue 1867 4c to $20 not complete, all nice copies ($15)	16	$6
982	— — State Revenue 4c. to $12 with varieties of shade ordinary condition	31	$1.80
983	— — — 1867 4c to $10, all nice condition, some dups.	28	$2.10
984	— — 1867 rouletted 10, 20, 50c, $1	4	$1.10
985	— — 1867 die cut 10c to $10 complete ($9 50)	17	$5
986	— Nevada 1865 2c to $20 complete except 4c, with shades, fine condition ($15)	21	$4
987	— Alabama $1, Oregon (11 var)	12	$1.60
988	— Oregon reprints include sheet of $1 red, the 7th stamp of which is inverted, interesting	20	$2.50

Die ·M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered 17. 10. 82

EIGHT POUNDS, TEN SHILLINGS.

Die A.	Registered	23. 12. 50
,, B.	,,	6. 3. 89

NINE POUNDS.

Die A. ,, B. ,, C. ,, D.	?	
,, E.	Registered	28. 9. 47
,, F.	,,	17. 12. 84
,, G	,,	9. 12. 87

Die ·M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered 17. 10. 82

TEN POUNDS.

Die A. ,, B.	?	
,, C.	Registered	23. 12. 56
,, D	,,	24. 5. 60
,, E.	,,	17. 12. 84
,, Two Roses.	,,	14. 10. 96
,, Rose & A	,,	29. 9. 98
,, ,, B.	,,	25. 5. 00
,, ,, C.	,,	13. 10. 03

Die ·M (For Manchester) Registered 7. 10. 75

Die S (For Scotland) Registered 17. 12. 84
,, Two Thistles (For Scotland) Rd. 13. 11. 99

TWELVE POUNDS.

Die A. ,, B.	?	
,, C	Registered	28. 9. 47
,, D.	,,	17. 12. 84
,, E.	,,	25. 4. 87

FIFTEEN POUNDS.

Die A.	?	
,, B.	Registered	28. 9. 47
,, C	,,	28. 11. 83

Die ·M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered 17. 10. 82

TWENTY POUNDS.

Die A. ,, B.	?	
,, C.	Registered	27. 5. 46
,, D.	,,	17. 12. 84

Die ·M (For Manchester) Registered 7. 10. 75

No die letter (For Scotland) Regd. 19. 3. 68
Die S ,, ,, ?
,, S2 ,, ,, 15. 8. 82

TWENTY FIVE POUNDS.

Die A.	Registered	?
,, B.	,,	?
,, C.	,,	23. 12. 56
,, D.	,,	16. 7. 66
,, E.	,,	17. 12. 84
,, 15.	,,	26. 9. 90

Die ·M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered ?
,, S2 ,, ,, 2. 3. 88
,, Two Thistles (For Scotland) Rd. 13. 11. 99

THIRTY POUNDS.

Die A. ,, B.	?	
,, C.	Registered	27. 5. 46
,, D.	,,	11. 4. 83

Die S (For Scotland) Registered 22. 10. 83

THIRTY FIVE POUNDS.

Die A.	Registered	?
,, B.	,,	23. 12. 50
,, C.	,,	28. 11. 83

FORTY POUNDS.

Die A.	?	
,, B	Registered	4. 4. 59
,, C.	,,	2. 8. 82

Die ·M (For Manchester) Registered 2. 8. 82

Die S (For Scotland) Registered 22. 10. 83

FORTY FIVE POUNDS.

Die A.	?	
,, B.	Registered	23. 12. 50
,, C.	,,	28. 11. 83

FIFTY POUNDS.

Die A ,, B.	?	
,, C.	Registered	27. 5. 46
,, D	,,	17. 12. 84

Die ·M (For Manchester) Registered 3. 2. 76

Die No letter (For Scotland) Regd. 19. 3. 68
,, S ,, ,, ?
,, S2 ,, ,, 15. 8. 82

FIFTY FIVE POUNDS.

Die A.	?	
,, B.	Registered	23. 12. 50

SIXTY POUNDS.

Die A	Registered	11. 4. 83
,, Two Roses.	,,	25. 9. 03

SIXTY FIVE POUNDS.

Die A.	Registered	?

SEVENTY POUNDS.

Die A	Registered	11. 4. 83

SEVENTY FIVE POUNDS.

Die A. Registered ?

Die ·M (For Manchester) Registered 3. 2. 76

Die S (For Scotland) Registered 19. 3. 58
,, S2 ,, ,, 15. 8. 82

EIGHTY POUNDS.

Die A. Registered 11. 4. 83

EIGHTY FIVE POUNDS.

Die A. ?
,, B. Registered 23. 12. 50

NINETY POUNDS.

Die A. Registered 17. 12. 84

NINETY FIVE POUNDS.

Die A. Registered ?

ONE HUNDRED POUNDS,

Die A. Registered ?
,, B. ,, 8. 5. 82
,, Two Roses. ,, 25. 9. 03

Die ·M (For Manchester) Registered 3. 2. 76

Die No letter (For Scotland) Regd. 29. 3. 58
,, S ,, ,, 7. 7. 82

ONE HUNDRED & TWENTY POUNDS.

Die A. Registered ?
,, B. ,, 23. 12. 50
,, C. ,, 17. 12. 84

ONE HUNDRED & FIFTY POUNDS.

Die A. Registered ?
,, B. ,, 4. 4. 59
,, C. ,, 28. 11. 83

Die S (For Scotland) Registered 22. 10. 83

TWO HUNDRED POUNDS.

Die A. Registered ?
,, B. ,, 11. 4. 83

Die S (For Scotland) Registered 19. 3. 58
,, S2 ,, ,, 7. 7. 82

TWO HUNDRED & FIFTY POUNDS.

Die A. Registered ?
,, B. ,, 6. 3. 89

Die ·M (For Manchester) Registered 7. 7. 82

THREE HUNDRED POUNDS.

Die A. ?
,, B. Registered 6. 3. 89

Die S (For Scotland) Registered 7. 11. 73
,, S2 ,, ,, 2. 8. 82

THREE HUNDRED & FIFTY POUNDS.

Die A. ?
,, B. Registered 3. 1. 90.

FOUR HUNDRED POUNDS.

Die A. Registered 6. 3. 89

FIVE HUNDRED POUNDS.

Die A. Registered ?
,, B. ,, 15. 8. 82

Die ·M (For Manchester) Registered 17. 10. 82

Die S (For Scotland) Registered 7. 11. 73
,, S2 ,, ,, 15. 8. 82

(To be continued.)

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JUNE 15, 1907.

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976	— — 1st exchange 20c to $10 not complete, some shades, some shades, average condition.	15	90c
977	— — 1st exchange 8c to $8, all cut square, nice lot.	17	$1.20
978	— — 2nd Exchange 8c to $10 with dups, nice shade varieties.	36	$3.
979	— — 3rd Exchange 8, 20, 30 (2), 40, 80c, $1 $1.40 $2, $3, $10, $20, all cut round.	12	$1.80
980	— — Insurance 10c to $10, 12 mos. $2, $5, $10, Bill of Lading $2	15	$2.40
981	— — State revenue 1867 4c to $20 not complete, all nice copies ($15)	16	$6
982	— — State Revenue 4c. to $12 with varieties of shade ordinary condition	31	$1.80
983	— — — 1867 4c to $10, all nice condition, some dups.	28	$2.10
984	— — 1867 rouletted 10, 20, 50c, $1	4	$1.10
985	— — 1867 die cut 10c to $10 complete ($9 50)	17	$5
986	— Nevada 1865 2c to $20 complete except 4c, with shades, fine condition ($15)	21	$4
987	— Alabama $1, Oregon (11 var)	12	$1.60
988	— Oregon reprints include sheet of $1 red, the 7th stamp of which is inverted, interesting	20	$2.50

Lot No.			
989	— Louisiana Law stamp complete, scarce ($5.50)	7	$2.80
990	Antigua and other Br Colonial Rev., a miscellaneous lot, mostly common	78	$1.10
991	Argentine, a fine lot, nearly all Bills of Exchange	121	$3
992	— Entre Rios, scarce little lot, ½c to to 5c	15	$1.20
993	— Buenos Ayres (16,) Cordoba (4), Corrientes (2), Santa Fe (21), nice condition	33	60c
994	Austria and Hungary, a collection with many dups., a a splendid opportunity for perfs	525	$2.80
995	Br Guiana 1870 $1 to $40 a very fine lot, splendid condition, different perfs, 8 new (about $40)	33	$8.25
996	— Summary Jurisdiction, splendid collection (46), and Inld. Rev. (8), fine lot	54	$2.10
997	— 1888 $1 green and black, off color	1	30c
998	— 1888 $2, $3, $5, fine	3	$1.20
999	Canada Bill 1864 1c to 50c, 1865 1c to $1, 1861 1c to $3, a fine lot, some dups.	72	$1.50
1000	— Bill 1864 $1, $2 (2), $3 (2), fine ($4.75)	5	$1.10
1001	— Bill 1865 $2, $3, both new, o g ($6)	2	$1.20
1002	— Bill 1868 $2, center reversed, trifling tear, fine ($15)	1	$5.75
1003	— Bill proofs, fine	6	25c
1004	— Gas Inspection 1c to $10, Weights and Measures 1881 1c to $1 fine, some dups	39	$1.35
1005	— Law stamp 1876 complete, new, o. g, no control number	6	$1.60
1006	— Law 1876 complete, canceled with punch	6	80c
1007	— Law 1876 complete, five have false control Nos.	6	70c
1008	— Weights and Measures 1881-97 fine lot	24	55c
1009	— — (15). Gas inspection (9), all new without control number, scarce	24	$1.30
1010	— Tobacco, Quebec (58), Hamilton (7), Montreal (21), Windsor (16), etc., fine condition	140	$2.80
1011	— Br Columbia complete	7	70c
1012	— Dawson (2), Quebec Law 10c to 90c, a fine lot, some dups.	23	60c
1013	Canada Manitoba C F 10c to $2, L. S. 10c to $2, a few dups.	20	$1.20
1014	— — "B F" on "C F" 25c, $2; "J F" on "C F" all, etc ($18)	12	$6
1015	— New Brunswick 1884 all; Quebec Assurance 1c to 10c	12	$1
1016	— New Brunswick Law and Probate complete ($9)	14	$2.85
1017	— Nova Scotia 1868 1c to 50c, with shades	29	$1.65
1018	— Nova Scotia 1868 $1, $2, $3, scarce, fine ($13)	3	$5.75
1019	— Ontario "C F" 5c to $1 except 70c, 80c; "F F" 10c to 60c; "L S" 20c to $1; a few dups., fine lot	31	90c
1020	— — L C 10c to $5; Quebec Law 10c to $5; a fine lot, few dups.	39	$1.50
1021	— — Law Stamp 1871 5c to $2, dups. of 10, 30, 40, 60	16	80c
1022	— — Law 1871 5c to $4, Weights and Measures (19), some dups.	47	$1

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Colombia. *Timbre Nacional.* 1903-04. Mr. A. E. Lawrence submits a copy of the 3 pesos, blue, chronicled in our journal for April with a surcharge in red, without the surcharge. It is perf. 12.

3 pesos, blue

Great Britain. Mr. C. Nissen has found the following with unchronicled dates.

Chancery Fee Fund. 2s. 6d. pink. 1. 8. 56.
Inland Revenue.
1s. pink and green. Die E. 11. 1. 66.
1s. " " Die F. 2. 7. 62.

Persia. *Passports?* Mr. A. E. Lawrence submits two values of a series which is unknown to us. The design consists of the Lion and Sun in an ornamental frame with inscriptions above and below in Persian characters. They are obliterated with a circular stamp on which we can read the word "passeport". Perf. 12.

Value? orange
" brown

Tasmania. Mr. W. Morley notifies some unchronicled perforations of the first series of Revenue stamps.

10s., orange. Perf. 10.
2s. 6d., carmine. Perf. 11½ x 12.
10s., salmon. " "
3d., green. Perf. 11½.

Yca (Peru). Mr. Morley has found the 10c., lilac, of 1868-69 surcharged "YCA" in black *over* "ICA" in green.

Published by WALTER MORLEY, 325, Brownhill Road, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. August, 1907.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. SEPTEMBER, 1907. No. 9.

British Patent Medicine Stamps.

(*Continued from page 60.*)

C. **Type 2d.** APPROPRIATED.

VALUE.	PROPRIETARY NAME.	PLATE.
6d.	Barclay & Sons, Farringdon Street	No plate letter, C.
,,	Barclay & Son's No. 95, Fleet Market	No plate letter,
,,	Batchelour, William, M.D. M.R.C.S. E.M.L.A.C.L.	No plate letter.
,,	Beach's (Profr. M.D.) Universal Medicines	No plate letter.
,,	Beach & Barnicott, late Dr. Roberts, Bridport	No plate letter, C.
,,	Blackburn, Bailey, Bradford, Yorkshire	No plate letter.
,,	Brown's (Dr. J. Collis) Chlorodyne	C.
,,	Clarke, F. J. Chemist, Lincoln, England	C.
,,	Cockle, James, Apothecary	C.
,,	Congreve, Geo. Thos.,	C.
,,	De Roos, Walter	No plate letter, C.
,,	*Dicey & Co., No., 10 Bow Churchyard	No plate letter.
,,	,, ,, ,, ,, ,,	C.
,,	Dixon, George	No plate letter, C.
,,	Earle, F. Pharmaceutical Chemist, 22, Market Place, Hull	C.
,,	Edwards, Evan, 67 St. Pauls	No plate letter.
,,	Edwards, W. & Son, 157, Queen Victoria Street	C.
,,	Eno's (J.C.) Digestive Granules	C.
,,	Fellows' Hypophosphites	C.
,,	Franks, George, Blackfriars Road	No plate letter.
,,	Freeman's Original Chlorodyne	C.
,,	Gage, Paul	No plate letter.

* Laid Paper.

VALUE	PROPRIETARY NAMES.	PLATE.
6d.	Golding's (William) Specific Medicines, &c., Ph. Chemist London	C.
,,	Gowland's Lotion, E.C. Bourne, 19 Lambs Conduit Street	C.
,,	Hannay & Dietrichsen, 63, Oxford Street	No plate letter.
,,	Hodgkinson, Geo., 38, Aldersgate Street	No plate letter.
,,	Holloway's Pills & Ointment, London.	No plate letter.
,,	Jozeau, Gabriel, Copahine Mege	No plate letter.
,,	Keating's Cough Lozenges	C.
,,	Lalor's (Dr.) Phosphodyne, London, England	C.
,,	Lambert, William, 8, King William Street, Charing Cross	C.
,,	Leath & Ross, Homœopathic Chemists	No plate letter, C.
,,	Lignum, John, & Son, Manchester	No plate letter.
,,	Lococks (Dr.) Wafers	No plate letter.
,,	Mann, Thomas, Horsham, Sussex	No plate letter.
,,	Morison's Universal Medicines	No plate letter, C.
,,	Moxon & Smith, Chemists, Hull	No plate letter.
,,	Newbery, F. No. 45, St. Pauls Church Yard	No plate letter, C.
,,	,, ,, ,, ,, ,,	,,
,,	Prichard, W. Apothecary	C.
,,	Rooke, Charles, Belle Vue Cottage, Scarborough	No plate letter, C.
,,	Roper's Royal Bath Plasters	No plate letter.
,,	Rowland, A. & Sons, 20, Hatton Garden	C.
,,	Royle & Co., London	C.
,,	Ruspini, Chevalier L.B.	No plate letter.
,,	Sanger, John, 150, Oxford Street	No plate letter, C.
,,	Savory, Moore & Co., 136, New Bond Street	C.
,,	Solomon, Saml. Liverpool	No plate letter.
,,	Starkie, J., late Stringer, 4, Strand	No plate letter.
,,	Stringer, R., 4, Strand	No plate letter.
,,	Therapion	C.
,,	Wright, W. V., & Co's Liquor Carbonis Detergens	C.
1s.	Barclay & Sons, Farringdon Street	No plate letter, C.
,,	Brown's (Dr. J. Collis) Chlorodyne	No plate letter, C.
,,	Congreve Geo. Thos.	C.
,,	De Roos, Walter, London	C.
,,	Dicey, & Co., No. 10, Bow Church Yard	C.
,,	Dixon, George	C.
,,	Edwards W. & Son, 157 Queen Victoria Street	C.
,,	Eno's (J.C.) Digestive Granules	C.
,,	Fellow's Hypophosphites	C.
,,	Freeman's Original Chlorodyne	C.
,,	Keating's Cough Lozenges	C.
,,	Kelly, Thomas, 17, Paternoster Row, London	No plate letter.
,,	Lalor's (Dr.) Phosphodyne, London England	C.
,,	Leath & Ross, Homœopathic Chemists	No plate letter, C.
,,	Lignum, John, & Son, Manchester	No plate letter, C.
,,	Morison's Universal Medicines	C.
,,	Newbery, F. No. 45, St. Pauls Churchyard	No plate letter, C.
,,	* ——— ———	No plate letter.
,,	Painkiller	C.

(To be continued.)

* Laid paper

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 52.*)

Newspaper Tax Stamps Printed in Black.

Illustrated London News.

Type 71. Type 72. Type 73.

1d., black.	Die N1.	(Type 71),	registered	8 Jan., 1858.
,,	,, N2.	,,	,,	25 Mar., 1858.
1½d., black.	Die O1.	(Type 72),	registered	8 Jan., 1858.
,,	,, O2.	,,	,,	25 Mar., 1858.
2d., black.	Die P1.	(Type 73),	registered	8 Jan., 1858.
,,	,, P2.	,,	,,	25 Mar., 1858.

Stamford Mercury.

Type 74. Type 75.

½d., black.	Die BB.	(Type 74),	registered	?
1d., black.	Die O.1.	(Type 75),	,,	22 Feb., 1859.
1d., ,,	,, O.2.	,,	,,	18 April, 1859.

The Times.

Type 76 Type 77. Type 78.

½d., black.	Die H1.	(Type 76),	registered	8 Oct., 1853.
,,	,, H2.	,,	,,	25 Mar., 1858.
,,	,, AA.	(Type 77),	,,	30 Sept,, 1870.
,,	,, AB.	,,	,,	14 Oct., 1870.
1d., black,	Die G1.	(Type 78),	,,	8 Oct., 1853.
,,	,, G2.	,,	,,	25 March, 1858.
,,	,, G3.	,,	,,	1 July, 1858.
,,	,, G4.	,,	,,	7 March, 1865.

Type 79.

Type 80.

1½d., black,	Die K1.	(Type 79),	registered	18 June, 1855
,,	K2.	,,	,,	17 Feb., 1865
,,	K3.	,,	,,	3 June, 1858
,,	K4.	,,	,,	7 March, 1865
2d., black,	Die L1.	(Type 80),	,,	22 March, 1865

IRELAND.

A separate series of dies was prepared for Ireland. In the early series which throughout somewhat resemble the English dies, the most noteworthy difference is the design of the "Harp" in centre. Owing to the difficulty of obtaining specimens I can only compile a somewhat meagre list of this series.

1775. ½d., red. Type 81.

Original plates	1 and 2.	Dies	1 to 50.
,,	3 and 4.	,,	51 to 100.
,,	5 and 6.	,,	101 to 150.
,,	7 and 8.	,,	151 to 200.
,,	9 and 10.	,,	201 to 250.
,,	11 and 12.	,,	251 to 300.
,,	13 and 14.	,,	301 to 350.
,,	15 and 16.	,,	351 to 400.

1st recut, with lines through die numbers.
Plates 1 and 2, 5 and 6, 7 and 8, 9 and 10.

2nd recut, with arcs at ends of line to die numbers.
Plates 1 and 2, 15 and 16.

3rd recut, with short strokes at end of line pointing upwards.
Plates 1 and 2, 5 and 6

Type 81.

1d., red. Type 82.

The only copies I have seen of this type have a serial letter above the die numbers. It is not known as yet what this denotes, or if the plates are arranged as the other values of these types.

1d. Die number H 391.
1d. ,, ,, A 40, with line through die number.
1d. ,, ,, N 613, ,, ,, ,, ,, ,,

Type 82.

(To be continued.)

MORLEY'S PHILATELIC JOURNAL.

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

Sarawak.

WE have before us an interesting little handbook which has just been published by Messrs. Chas. Nissen & Co. entitled "*The Postage Stamps of Sarawak*." By *F. J. Melville*. The stamps of Sarawak appear to be attracting a good deal of attention just now, as only last year, in our July number, we had occasion to review a similar work on these stamps by Mr. Bertram W. H. Poole, with which the present work naturally invites comparison.

The first issue of Sarawak as is well known to collectors consists of a 3 cent stamp which was printed by lithography, transfers to a lithographic stone having been made from an engraved die. There has been some doubt as to who were the printers of this stamp. Gibbon's Catalogue says "Engraved and printed by Mr. Chas. Whiting", and Mr. Poole states that though all early descriptions of this stamp assert positively that it was printed by Messrs. Maclure, Macdonald & Co., of Glasgow, yet "modern investigations have proved that Mr. Charles Whiting of London was their manufacturer". However, he gives no outline of these modern investigations, while Mr. Melville, after quoting the early descriptions, brings forward what appears to be conclusive evidence that they really were printed by Messrs. Maclure and Macdonald, viz.: the facts that Messrs. Maclure, Macdonald & Co. used to display sheets of the early Sarawak stamps in their shop window in Queen Victoria Street as specimens of their work, that the Rajah of Sarawak himself communicated to *The Philatelist* in May, 1874 the information that the stamps were printed by this firm, and lastly that Messrs. Maclure & Co. stated last year in answer to a direct inquiry that they had printed the stamps.

Passing from the question as to the printers of the early stamps, Mr. Melville proceeds to announce the interesting fact that both of the first two 3c. Sarawak stamps exist "clearly impressed from an engraved die or plate". It appears that there are 3 copies known, all used, of the first issue. They are printed on surface coloured paper and the impression is in an "orange-brown" (orange-red, Mr. Melville states in one place, which appears to be a misprint for "orange-brown" which is the colour name given in the summary at the end of the chapter), on a paper which is of a deeper yellow tint than the ordinary stamp. We doubt, however, whether the theory that a supply of engraved stamps as well as lithographed ones were originally submitted with an estimate of the cost and that the engraved specimens were retained and used is a valid explanation of the existence of the stamps. They are more likely to be perforated proofs from the engraved die which have accidently passed the post.

With regard to the second and third issues, beyond mentioning the fact that there are different printings, Mr. Melville does not say anything as to the number of such printings or detail any characteristic to help a collector to re-construct the various settings, a matter whch we regard of considerable interest and importance. In this respect Mr. Poole's monograph is much fuller, if, indeed the lengthy catalogue of flaws and marks in that work can de relied on as constant quantities in the stamps of the various settings, a point on which we have not sufficient experience of Sarawak stamps to guarantee.

Mr. Melville has an interesting chapter on a stamp of doubtful origin, the so-called provisional TWO CENTS on 3 cents of 1876. Mr. Melville appears to come to the conclusion that the stamp is bogus, yet, in view of the remarks of Mr. B. K. T. Smith in *Alfred Smith's Monthly Circular* for July we must admit that the last word on this stamp has not yet been spoken.

Except that of 1895 the remaining issues of Sarawak are not of much interest. A fact that is new to us, however, is that there was at one time a proposal to change the currency to pence, and that an interesting series of proofs consisting of the stamps of 1895 surcharged in pence values exists.

Mr. Melville has succeeded in bringing together a large number of official documents relating to the postal arrangements of Sarawak which are most important for the historian of these stamps and we must also add that the work is very beautifully illustrated with collotype plates.

In conclusion we must congratulate Mr. Melville on a most excellent piece of work and one invaluable to any one who takes an interest in the stamps of Sarawak.

* * * * *

Mr. Victor Marsh has purchased the whole of the stock of publications of J. B. Moens, including his numerous monographs, the last edition of his catalogue, Le Timbre Post, Le Timbre Fiscal, &c. In most cases important reductions in prices will be made.

LIST OF BRITISH

GENERAL DUTY DIES

FOR IMPRESSED PAPERS, FROM 1830.

By L. W. Fulcher.

(*Continued from page 63.*)

(A). ENGLAND & SCOTLAND.

SIX HUNDRED POUNDS.

Die A.	?	
,, B.	Registered	6. 3. 89

NINE HUNDRED POUNDS.

Die A.	Registered	?
,, B.	,,	30. 5. 64

ONE THOUSAND POUNDS.

Die A.	Registered	?
,, B.	,,	28. 11. 83

ONE THOUSAND FIVE HUNDRED POUNDS.

Die •M (For Manchester)	Registered	2. 3 88
Die S (For Scotland)	Registered	2. 3. 88

TWO THOUSAND POUNDS.

Die A.	?	
,, B.	Registered	28. 11. 83

THREE THOUSAND POUNDS.

Die A.	?	
,, B.	Registered	28 11. 83
,, 72	,,	17. 6. 92

FIVE THOUSAND POUNDS.

Die A.	?	
,, B.	Registered	28 11. 83

FIFTEEN THOUSAND POUNDS.

Die A.	Registered	3. 1. 90

(B.) IRELAND.

ONE PENNY.

Die A.	Registered	8. 9. 53
,, B.	,,	8. 9. 62
,, C.	,,	,,
,, D.	,,	12. 5. 63
,, E.	,,	,,
,, F.	,,	,,
,, A.	,,	8. 11. 75

THREE PENCE.

Die A.	Registered	5. 6. 44
,, 20	,,	16. 6. 91
,, Two shamrocks	,,	20. 6. 99

SIXPENCE.

Die A.	Registered	?
,, B.	,,	5. 6. 44
,, C.	,,	11. 7. 76
Die Z.	,,	17. 1. 79

EIGHT PENCE.

Die C & harp	Registered	12. 11. 70
,, Two shamrocks	,,	20. 6. 99

ONE SHILLING.

Die A.	Registered	22. 11. 31
,, 21.	,,	16. 6. 97
,, Two shamrocks	,,	6. 5. 99
,, Shamrock & A.	,,	20. 6. 9

ONE SHILLING & THREEPENCE.

Die A.	Registered	? 9. 42
,, Z.	,,	21. 5. 85
,, Two shamrocks	,,	20. 6. 99

ONE SHILLING & SIXPENCE.

Die A.	Registered	21. 7. 38

TWO SHILLINGS.

Die A.	Registered	21. 7. 38
,, Two shamrocks	,,	18. 11. 97
,, Shamrock & A.	,,	20. 6. 99

TWO SHILLINGS & SIXPENCE.

,, A.	Registered	22. 11. 38
,, Z.	,,	17. 1. 79
,, Z2.	,,	25. 6. 85

THREE SHILLINGS.

Die A.	Registered	21. 7. 38

THREE SHILLINGS & NINEPENCE.

Die A.	Registered	19. 9. 50

FOUR SHILLINGS.

Die A.	Registered	5. 6. 44

FIVE SHILLINGS.

Die A.	Registered	21. 7. 38
,, Z.	,,	21. 1. 84
,, Two shamrocks	,,	20. 6. 99
,, Shamrock & A	,,	30. 10. 03

SIX SHILLINGS.

Die A.	Registered	22. 2. 60

SIX SHILLINGS & THREEPENCE.

Die A.	Registered	19. 9. 50

SEVEN SHILLINGS & SIXPENCE.

Die A.	Registered	21. 7. 38
,, Two shamrocks	,,	6. 5. 97
,, Shamrock & A	,,	20. 6. 99

SEVEN SHILLINGS & NINE PENCE.

,, A.	Registered	? 9. 42

NINE SHILLINGS.

,, A	Registered	22 2 60

TEN SHILLINGS.

Die A.	Registered	21. 7. 38
,, B.	,,	19. 9. 50
,, Z.	,,	9. 2. 82
,, Z2	,,	7. 12. 83
,, Two shamrocks	,,	20. 6. 99

TWELVE SHILLINGS & SIX PENCE.

,, A.	Registered	19 9. 50

FIFTEEN SHILLINGS.

Die A.	Registered	21. 7. 38
,, 22.	,,	16. 6. 91

SEVENTEEN SHILLINGS & SIXPENCE.

Die A.	Registered	19. 9. 50
,, Two shamrocks	,,	18. 11. 97

ONE POUND.

Die A.	Registered	21. 7. 38
,, Z	,,	9. 2. 82
,, Z2	,,	21. 5. 85
,, Z3	,,	15 4. 87
,, Two shamrocks	,,	20. 6. 99

ONE POUND, TWO SHILLINGS & SIX PENCE.

Die A.	Registered	19. 9. 50

ONE POUND, FIVE SHILLINGS.

Die A.	Registered	? 9. 42
,, Two shamrocks	,,	20. 6. 99

ONE POUND, SEVEN SHILLINGS AND SIXPENCE.

Die A.	Registered	19 9. 50

(*To be continued.*)

AUCTION PRICES.

PERCY DOANES SALE.

JUNE 15, 1907.

FOREIGN REVENUES.

Catalogue prices given are by Yvert, 1905

(*Continued from page 64.*)

Lot No.			
1023	Canada. Quebec Assurance 1c to $1, fine ($5 75)	13	$1.30
1024	— Quebec Assurance $1, $2 $3, $4, $5, new, fine ($36)	5	$11.50
1025	— Quebec Law 1871 10c to $5, some dups	25	60c
1026	— Quebec Registry 1866-95 complete, few dups. ($7.85)	21	$1.50
1027	— Excellent lot of C F (30), F F (14), LS (13), includes a pair of F F 5c rouletted, L S 10c rouletted in pair, fine condition	57	$2
1028	— Fine assortment, many dups, but a splendid lot to pick over, fine copies	154	$3.20
1029	Ceylon Telegraph in unused o. g. condition (7), etc.	10	$2.10
1030	Fr. Colonies and Fr. Municipal, fine condition	34	$2.10
1031	France the collection, together with numerous duplicates apparently not picked over; a chance to secure some excellent specimens, all common, about	563	$4.70
1032	Germany including various States, such as Prussia, Bremen, Saxony etc., some dups.	408	$3.60
1033	— Alsace 1900 Gerichtskosten, complete fine	19	$1.10
1034	— Alsace a spendid collection including Stempelmarke 20m, Dimension 3fr, etc.	56	$8
1035	— Hesse Cassel fine condition	12	90c
1036	— Hesse Darmstadt 1868-88 very fine lot	41	$4.50
1037	— Hesse Darmstadt 1891-1900	32	$6.75
1038	Great Britain Customs 1d to £5 with dups, a fine lot	28	$1.40
1039	— Customs £10 rose, a very fine copy of this variety (underpriced at $6)	1	$1.90
1040	Great Britain Foreign Bill 1851 1d to £2 5shs, 1856 1d to £2, sets nearly complete, fine	34	$8.25
1041	— Foreign Bill 1851 4d, 6d, 8d, uncanceiled, fine	3	$1.05
1042	— Foreign Bill 1851 6s 8d, rare ($10)	1	$2.20
1043	— Foreign Bill 1851 13s 4d good copy, rare ($15)	1	$6.25
1044	— — 1856 1d to £1 various values, all uncanceled, fine	14	$2.50
1045	— — 1856 1d to £5 nearly complete, fine	26	80c
1046	— — 1s 4d, 1s 8d, both fine ($10)	2	$1.15
1047	— — 1856 3s 4d, nice copy, rare not priced	1	$1.15
1048	— — 1856 6s 8d, nice copy, rare	1	$6
1049	— Life Policy, nearly complete, fine conditon	34	$2 75
1050	— Patent, includes 1860 1sh block of four stamps tête bêche, fine	17	$1.80
1051	— Telegraphs, a fine lot, includes £1 violet	26	$3.25
1052	— Patent Medicine, a very fine collection of 383 stamps, in excellent condition, the results of many years' labour, a very remarkable lot	383	$25.50
1053	— stamped paper curious lot,	80	$2.10
1054	— Chancery Court, some dups	24	40c
1055	— Chancery Fee Fund (9), Civil Service (4) includes £1 lilac (2), Common Law (7), Consular Service (3)	23	40c
1056	— Cusoms Revs, some fine copies	43	60c
1057	— Foreign Bill, 1851 (14), 1856 (59), 1871 on (116), many dups.	189	$2.10
1058	— Inld Revenue, Drafts, Judicature Fees	103	45c
1059	— Patent	22	40c
1060	— Probate Court 1860, 3d blue scarce,	1	$1.20
1061	— Public record (3) Patent (13), Police Court (10), Policy Marine (17), nice lot	43	$3.50
1062	— Transfer Duty	44	$6.75
1063	— On paper, very old, various values	21	40c
1064	— And Ireland, miscellaneous lot, may repay examination, some stamped paper,	148	$1.70
1065	— India Court Fees (17), Foreign Paper or Special Stamps (44), Foreign Bill, etc (33).	49	$1.5
1866	Italy includes some unnsed	147	$2.10

Lot No.			
1067	Japan a very nice collection, includes a few specimens—the condition is excellent, a splendid lot for a specialist	136	$2.75
1068	— Tobacco imperf. and perf. a fine lot, several are specimens	47	60c
1069	— Include bands, nice lot	39	90c
1070	Mauritius includes insurance 1r 56c.	15	60c
1071	Mexico, a lot containing many dups., a good representation of the documents	211	$5.00
1072	Netherlands	21	40c
1073	New S. Wales (29), New Zealand (20), Queensland (19), West Autralia (4), good lot.	72	$1.50
1074	Orange River Col. including a fine lot of the issues of 1867, 1868; 1878-82 from 6d to £5, a collection, which contains many unpriced varieties seldom, offered, fine.	46	$9
1075	Peru, 500s, 1000s, etc., and other countries, a splendid unused lot.	39	$2.15
1076	Persia, Br Guiana, etc.	36	$1
1077	Portugal and Colonies, some unused	105	$1.50
1078	Queensland Stamp Duty Imperf. 1d, 6d, 1sh to 20sh, all postally cancelled, appear to be proofs.	7	10c
1079	— Stamped duty 1d to 20sh, also 1880 1d, violet on unwatermarked paper, rare lot.	17	50c
1080	— Stamp Duty a very fine lot with varieties of watermark (about $10).	49	$2
1081	Rhodesia £30 brown and green fine and rare.	1	$3
1082	— £50 ultramarine and orange, fine	1	$4
1083	Roumania (13), Greece (9), Montenegro, etc.	50	$1.20
1084	Sweden, fine condition	15	25c
1085	Switzerland, including the various cantons, a representative lot, we note Basle (good lot), Geneva (nice lot).	130	$2.80
1086	Tasmania contains many very beautiful copies, a few new, one proof.	33	$3
1087	Trinidad includes £1 on 5sh, 10sh, on 5sh, 3d lilac, etc.	17	$2.25
1088	Turkey, a very curious collection	154	$3.40
1089	Uruguay and Venezuela	27	50c
1090	Victoria, an odd lot, a few dups	27	45c
1091	Victoria, 1880 1d to £5 with shades, £10 (2), very fine condition ($7)	29	$1.90
1092	— 1880 1d to £5; Stamp Statute (11), etc., nice lot	38	$1.80
1093	— Stamp Duty 1880 £6, £7, £8, £9, all very fine ($8 50)	4	$2.90
1094	— Stamp Duty 1889 £5, £6, £7, £8, fine set ($8.40)	4	$3.10
1095	— Stamp Duty 1889 £25 green, rare, fine	1	$2.25
1096	— Stamp Duty 1889 £25 dark green, fine, rare	1	$3
1097	— Stamp Duty 1889 £50 violet, fine	1	$2.75
1098	— Stamp Duty 1889 £50 deep lilac, fine	1	$2.50
1099	— Stamp Duty 1889 £100 rose, fine, rare	1	?
1100	— Stamp Statute 1869 ½d to £1, fine lot	17	$1.70
1101	— — 1869 2sh, Stamp Duty 2/6d, 3sh, 4sh, 5sh (2), all new c. g., fine	6	30c
1102	— Stamp Statute 1869 £5 black and green, very fine and rare		$4

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Durango *(Mexico)*. 1885. Our publisher notifies an unchronicled value (Type 310) of our Supplement Catalogue.

½c., blue

Mexico. *Renta Interior.* Our publisher has found some unrecorded varieties.

1888. 50c., dark green. Perf. 6.

1889. ¼c., dark blue *on yellow paper* (Type 277 of Supplement Catalogue).

1899. 1 peso red. Perf 6 x 12.

Philippines. *Derechos de Firma.* Mr. Morley submits an unchronicled value of the type of the issue of 1878. We cannot assign a date to it.

20 pesos, green

Rocargo de Consumos Oval surcharge of the usual type in black, *inverted* on Telegraph stamp 20 c.d. peso, pale brown.

Documentary (U.S. issue) Type &c., of the issue of 1905. Engraved.

4c., yellow-green	50c., violet
10c., yellow	1p., dark green
20c., ultramarine	3p., vermilion

Also, with "slot" roulette, and watermarked "U.S.P.R." in double-lined caps. in sheet

2c., olive

Published by WALTER MORLEY, 325, Brownhill Road, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. September, 1907.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. OCTOBER, 1907. No. 10.

British Patent Medicine Stamps.

(*Continued from page 66.*)

C. **Type 2d.** APPROPRIATED.

VALUE.	PROPRIETARY NAMES.	PLATE.
1s.	Parr's Life Pills	C.
,,	Powell, Thomas, Blackfriars Road, London	C.
,,	Prichard, W. Apothecary	C.
,,	Rooke, Charles, Belle Vue Cottage, Scarborough	C.
,,	Rowland, A. & Sons, 20, Hatton Garden	C.
,,	Royle & Co., London	C.
,,	Ruspini, Chevalier L.B.	No plate letter.
,,	Savory, Moore & Co., 136, New Bond Street	C.
,,	Solomon, Saml. Liverpool	No plate letter
,,	*Spilsbury & Co., 15, Soho Square	No plate letter
,,	Therapion	C.
,,	Todd, Joe, Chemist, Carlisle	C.
,,	Wright, W. V., & Co's Liquor Carbonis Detergens	C.
2s.	Congreve, Geo., Thos.	C.
,,	Eno's (J.C.) Digestive Granules	C.
,,	Freeman's Original Chlorodyne	C.
,,	Keating's Cough Lozenges	No plate letter.
,,	Wright, W. V., & Co's Liquor Carbonis Detergens	C.
3s.	De Roos, Walter, London	C.
,,	Dicey & Co., No. 10, Bow Church Yard	No plate letter.
,,	Newbery, F. No., 45, St. Pauls Churchyard	No plate letter.

* Name and address inverted.

C. **Type 3. The "trefoils" type. Black centre to Duty Section. Lettered "Inland Revenue."** Design as last except that the words "INLAND" and "REVENUE" replace "STAMP" and "OFFICE" in the end labels.

C. **Type 3a.** UNAPPROPRIATED.

1½d., red and black. Plate E.

The value in the Duty Section is expressed twice in words "DUTY 1½D. DUTY 1½D.

C. **Type 3b.** APPROPRIATED.

VALUE.	PROPRIETARY NAMES.	PLATE.
1½d.	Allcock, Thos, & Co., Porous Plaster	E.
,,	Atkinson & Barker's Royal Infants Preservative	F.
,,	Brown's Bronchial Troches	G.
,,	Brown's (Dr J. Collis) Chlorodyne	F.
,,	Elliman's Universal Embrocation	E.
,,	Keating's Cough Lozenges	F, G.
,,	Painkiller	E.
,,	Powell, Thomas, Blackfriars Road, London	F.
,,	Steedman, John, Chemist, Walworth, Surrey	E.
,,	Whelpton's Purifying and Stomach Pills	E.
3d.	Brown's (Dr. J. Collis) Chlorodyne	F, G.
,,	Congreve, Geo., Thos.	G.
,,	Powell, Thomas, Blackfriars Road	F.
,,	Steedman, John, Chemists, Walworth, Surrey	F.
6d.	Fellows' Hypophosphites	F.

C. **Type 4. The "trefoils" type. Central duty section all in red. Lettered "Stamp Office."** Design similar to those of group **2** but the Duty Stamp in the centre contains on a broad white ring formed of two single-lined red circles, the legend in tall thin letters "This stamp implies no Government guarantee". The outer circle of the ring does not touch the black and white groundwork, but leaves a white circular margin. Within this ring and at the centre on a solid red ground is a small crown outlined in white above the word "DUTY" in white block letters and this again above "3D." (or other value) in white figures. Immediately between the vertical oblongs containing the words "STAMP" and "OFFICE" and the ends of each scalloped oblong is respectively a white Plate letter and Die number on the general black and white groundwork.

No unappropriated dies of this group have yet been seen and the appropriated dies below are all on Plate C. which has the die numbers reversed.

VALUE.	PROPRIETARY NAMES.	PLATE.
3d.	Therapion	C.
,,	Vogeler Company, (The Charles A.) Baltimore, Maryland, U.S.A.	C.
6d.	Eno's (J.C.) Digestive Granules	C.
,,	Fellows' Hypophosphites	C.
,,	Therapion	C.
,,	Warner's Safe Remedies "H. Warner & Co.,"	C.
1s.	Fellows' Hypophosphites	C.

(To be continued.)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 68.*)

Ireland (continued).

1794? 1d., red

New design, with die number in circle under crown. Type 83.

1d., red. Die numbers 1045, 1047.

1d. red. Die 1020, with letter "W" on margin above stamp with line and arcs at ends through the letter "W".

Type 83.

Type 84.

1d. + 1d., red

Words "ONE PENNY" added underneath previous die. Type 84.

1d. + 1d. Die 940.

1d. + 1d. Die 349, Star at left and letter G with line through it, at right of Crown.

1d. + 1d. Dies 659, 672, 675, star at left and letter "O" with line and arcs at ends of line, at right of crown.

Die 659 has plate no. 27, below stamp.

1d. + 1d. Die 979, letter "V" at right with line through letter.

1830? 2d., red.

Plate E (?), letter E above stamps at a distance of 19 mm. Type 85.

Die numbers, 203, 208, 215, 216, 220, 222, 225, 230, 231, 241, 243, 245, 246, 248, 1021, 1111.

Type 85.

Type 86.

Plate BB., with lines through letters and a small star under each letter at right and left of crown, as type 86.

2d., red, Dies 57, 86, 89.

Plate D, with line through it, at left of crown.

2d., red, Dies 174, 178.

Plate E, with line through it, with ends pointing downwards (⌐¬)

2d., red, Dies 202, 213, 229, 234, 238, 299.
Die 299 has plate No. 9 below it.

Plate F, with line through it, at right of crown, small star at left.

2d., red Dies 276, 288.

Plate L, at right of crown.

2d., red Die 544.

Plate L, with line through it, at right of crown.

2d., red, Die 501, 527.

Plate M, with line through it at left, small star at right of Crown.

2d., red, Dies 567, 572, 1117.

Plate MM., letter at each side of crown.

2d., red, Die 500.

Plate V, star at left and letter " V " at right of crown.

2d., red, Die 989.

Plate WW, with line and arcs at ends at each side of crown.

2d., red, Die 1029.

Plate Y, with line and arcs at ends, about 18 mms. below stamps.

2d., red, Dies 1110, 1117.

Plate YY, letter at each side of crown.

2d., red, Die 1126.

Plate YY, with line through letters at each side of crown.

2d., red, Dies 1109, 1111, 1112, 1116, 1122, 1125, 1133, 1141, 1144, 1146, 1149.

Plate YY, with line through letters (each side of crown) and small strokes at end of line pointing downwards.

2d., red, Dies 1101, 1105, 1108, 1109, 1110, 1115, 1119, 1126.

Die 1109, has " No 45 " below stamp, which would suggest there being 25 dies to a plate.

Plate YY, with 3 small stars under each letter at right and left of crown.

2d., red, Dies 1109, 1111, 1112, 1113, 1119, 1121, 1123, 1127, 1128, 1129, 1130, 1135, 1142, 1143, 1146.

Plate YY, with line through, and 3 small stars.

2d., red, Dies 1103, 1146.

Plate ⊓ ⊓, at each side of crown.

2d., red, Dies 1109, 1114.

Plate ⊓ ⊓, at each side of crown.

2d., red Die 917.

Plate * ⊓ at left and right of crown respectively

2d., Die 378.

I also have the following die nos., which have probably had the serial letter above or below the stamps cut off.

Dies, 115, 1102, 1109, 1119. 1120, 1124, 1129, 1140, 1141, 1149.

(To be continued.)

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L. W. FULCHER, B.Sc.,
37, KEMPSHOTT ROAD,
STREATHAM COMMON, LONDON, S.W.,
ENGLAND

All business matters are referred to the Publisher:

WALTER MORLEY, 325, Brownhill Road, Catford, London, S.E., England.

Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses

EDITORIAL.

FISCAL collectors will be glad to hear that fresh arrangements have been made by the Fiscal Philatelic Society for the publication of their catalogue of British Colonials and that the work may be expected at an early date. Pending the preparation of an illustrated catalogue by our publisher Mr. Kay will issue the catalogue in a convenient form without illustrations and copies will be sent free of cost to all members of the Fiscal Society who have paid their subscriptions for the current year. The catalogue will be brought fully up to date, and Mr. Kay also proposes to add to it a catalogue of Telegraph Stamps. The work is in active progress and will most probably be issued before the end of November. We understand from Mr. Kay that the catalogue will be priced on a scale representing the relative values of different stamps and not necessarily at his selling prices, which would in many cases be lower than the quotations in the catalogue, so as to preserve the "half catalogue" feature of transactions on a cash basis, so dear to the majority of stamp collectors.

Fiscal Catalogues.

According to latest advices Messrs. Yvert & Tellier's complete catalogue of Fiscal Stamps will be ready by February next. Meanwhile those who cannot wait for the complete work may obtain advance copies of the sheets as they are printed off at a higher subscription rate.

* * * * *

The Philatelic Literature Society appears to be making good progress. We are informed that Mr. E. D. Bacon has signified his willingness to occupy the Presidential chair and several well-known philatelists are giving their adhesion to the Society. The lines on which the Society is to run have not yet been permanently fixed but we believe the chief item in the programme is to publish a quarterly bulletin of bibliographical notes, bibliographies of the stamps of different countries and reviews of newly published works and in fact any features in regard to philatelic literature likely to be of value to the philatelic student. The bulletin will also form a medium for facilitating the exchange of literature between collectors. It is expected that the bulletin will only be published in a very limited edition so that it is in itself likely to become a bibliographical rarity. To adequately support a high class bulletin of this nature the subscription to the Society will have to be rather high. It is proposed for the present to fix it at one guinea.

Philatelic Literature Society.

* * * * *

At the first ordinary meeting of the Junior Philatelic Society, London branch, held at 3 Bedford St. Strand on Saturday October 5th the President gave some interesting information concerning the Exhibition of the stamps of the British Colonies the Society intend holding in March next. The great success that attended their Exhibition held in Exeter Hall in February 1905, when no less than 11,000 people passed through the hall in 2 days, has emboldened the committee to engage a larger hall and for a longer period, they have therefore taken Caxton Hall, Westminister for March 12th, 13th, and 14th, 1908, confidently anticipating that this Exhibition will far surpass in every respect those previously held by the Society. Admission will be free, by ticket, and the President stated that, in the expectation of a large demand 25,000 tickets had been ordered as a preliminary supply. A special committee has been formed with Mr. H. F. Johnson as secretary to deal with the work connected with the Exhibition and an office engaged for their use at 44, Fleet St., E.C. All applications for tickets or other matter relating to the Exhibition should be addressed to Mr. H. F. Johnson, Stamp Exhibition Office, 44, Fleet St., E.C.

Junior Society's Exhibition.

* * * *

There is a rumour afloat that all the numerous sets of postage stamps, generally known as "Seebecks" which have appeared since 1890 for various Central American countries are really *reprints* and may be readily distinguished from the originals. If this is true, it would appear that a colossal fraud has been perpetrated on the stamp collecting world, as these stamps have been guaranteed as genuine remainders. The Seebeck issues, viewed as genuine remainders, have marred the philatelic interest which the stamps of Central American countries used to possess in a high degree, and if they turn out to be mainly reprints it is not obvious whether it makes matters worse or better. Anyway we presume the genuine issues will be of some rarity. We await further information with interest.

"Seebecks"

LIST OF BRITISH

GENERAL DUTY DIES

FOR IMPRESSED PAPERS, FROM 1830.

By L. W. Fulcher.

(*Continued from page 71.*)

(B.) IRELAND.

ONE POUND, TEN SHILLINGS.

Die A	Registered	21. 7. 38
,, Two shamrocks	,,	6. 5. 97
,, Shamrock & A.	,,	20. 6. 99

ONE POUND, TWELVE SHILLINGS AND SIXPENCE.

Die A.	Registered	19. 9. 50

ONE POUND, FIFTEEN SHILLINGS.

Die A	Registered	? 9. 42

ONE POUND, SEVENTEEN SHILLINGS AND SIXPENCE.

Die A.	Registered	19. 9. 50

TWO POUNDS.

Die A.	Registered	21. 7. 38

TWO GUINEAS.

Die A.	Registered	22. 11. 38

TWO POUNDS, FIVE SHILLINGS.

Die A.	Registered	19. 9. 50
,, Two shamrocks	,,	18. 11. 97

TWO POUNDS, TEN SHILLINGS.

Die A.	Registered	21. 7. 38
,, Two shamrocks	,,	6. 5. 97

TWO POUNDS, FIFTEEN SHILLINGS.

Die A.	Registered	19. 9. 50

THREE POUNDS.

Die A.	Registered	21. 7. 38
,, 23.	,,	5. 5. 91

THREE GUINEAS.

Die A.	Registered	21. 7. 38

THREE POUNDS, TEN SHILLINGS.

Die A.	Registered	21. 7. 38

FOUR POUNDS.

Die A	Registered	22. 11. 38

FIVE POUNDS.

Die A.	Registered	22. 11. 38
,, Two shamrocks	,,	20. 6. 99

SIX POUNDS.

Die A.	Registered	21. 7. 38

EIGHT POUNDS.

Die A.	Registered	21. 7. 38

NINE POUNDS.

Die A to E.	Registered	?
,, F.	,,	7. 1. 67

TEN POUNDS.

Die A.	Registered	21. 7. 38

FIFTEEN POUNDS.

Die A.	Registered	21. 7. 38
,, 24.	,,	5. 5. 91

TWENTY POUNDS.

Die A.	Registered	21. 7. 38

THIRTY POUNDS.

Die A.	Registered	21. 7. 38
,, A.	,,	19. 9. 50

FORTY-FIVE POUNDS.

Die A.	Registered	19. 9. 50

FIFTY POUNDS.

Die A.	Registered	21. 7. 38

SEVENTY-FIVE POUNDS.

Die A.	Registered	21. 7. 38

ONE HUNDRED POUNDS.

Die A.	Registered	21. 7. 38
,, 25.	,,	5. 5. 91

TWO HUNDRED POUNDS.

Die A.	Registered	? 9. 42

FIVE HUNDRED POUNDS.

Die A.	Registered	? 9. 42

FIFTEEN HUNDRED POUNDS.

Die Z.	Registered	19. 7. 89

RAILWAY STAMP NOTES.

By P. Evans.

Cheshire Lines Committee. The 1d and 2d. values of the series of "Prepaid Newspaper Parcel" Stamps have been appearing since about June last with the control numbers printed in red-brown, instead of black.

The stamps themselves are noticeable, also, on account of their being a re-issue of the old Die 1 type. Perf 11 as before.

Great Northern Railway. Of the new series of stamps recently issued, the 2d. value now comes with the additional overprint (in black) "Prepaid Parcel—At Owner's Risk". This, and the 1d. value, previously chronicled in June last, are the only ones of the set, so far to bear any indication as to what purpose they are intended for. The remaining four values, ½d., 3d., 4d., and 6d., still bear only the figure of

value overprinted in black in the centre of each stamp. Doubtless in the next printings of these values this omission to state their use will be remedied.

Great Western Railway. A new series of "Prepaid Parcel" stamps came into general use on October 1st. The new stamps are of ticket-shape and are issued in reels, the idea being evidently copied from the system adopted by the Great Eastern Railway Company some two years ago. The design is severely plain consisting of a large figure of value in the centre-with lettering "G. W. R. Bristol" (or name of other issuing station) at top, "Prepaid Parcel" at left side, "Stamp Label" at right side, and at the bottom there is a small single lined frame bearing in small type, the words "No of Packages" with a space adjoining for this information to befilled in when necessary.

The full set comprises all values by 1d. to 1/-, then 1/6, 2/-, 3/-, 4/-, and 5/-. All are printed in black on white paper for country stations; but Paddington Station is at present using a special series printed on pink paper.

The control nos. are at topright corner, and the stamps are rouletted between each for tearing off.

Manchester, South Junc'n. and Altrincham Railway. The 1d. value newspaper stamp has now reached serial letter "D", and has been issued perf. 12, as usual; and in addition, supplies have been issued rouletted. Does this portend a general change, for all values, to this system of separation?

Midland Railway. "Prepaid Newspaper Parcel" stamp. The ½d and 6d. values now appear with the new horizontal control numbering across foot of stamp. The 1d. value has now reached serial letter "D", and the 2d. value serial letter "F", new system, prefixed in black to control nos.

Of the series of green "Prepaid Parcel" stamps, the 6d. value is now to be found with serial letters "A" and "B" shewing that this value is the one of which by far the greater number are used. None of the other values, so far, have been required in sufficient numbers to necessitate a serial letter.

North Eastern Railway. The 6lb. and 12lb black "Prepaid Newspaper Parcel" stamps have recently appeared, in the new, re-drawn design, with background of very fine lines. The 1½lb. and 3lb. values having been issued some considerable time previously.

THE REVENUE STAMPS OF LUXEMBURG.

By Walter Morley.

AFFICHES.

THE stamps for this duty were issued in 1882, printed in yellow-ochre on white unwatermarked paper, perf. 14. Lettering at top "TIMBRE D'AFFICHE". The Telegraph series existing with three varieties of perforation, 14, 11½, and 14 x 11½. I have been on the look out for varieties of same in this series, but have only found the 5c. perf. 14 x 11½, but it is probable other values exist. Type 1.

Type 1.

Perf. 14.

1 centime, yellow-ochre
2 centimes, "
3 " "
4 " "
5 " "
10 " "
20 " "

Perf. 14 x 11½.

5 centimes, yellow-ochre

Similar type, but wording at top altered to "TIMBRE POUR AFFICHES".

Perf. 14.

5 centimes, yellow-brown
5 " brown

Perf. 14 x 11½.

5 centimes, yellow-brown

The set exists imperf., but are probably proofs.

DIMENSION.

Issued in 1882, printed on white unwater marked paper, perf. 14. I have found the lowest value with the perfs. of 11½ and 14 x 11½. Type 2.

Type 2.

Perf. 14.

50 centimes, red-brown
1 franc, green
1 fr. 25c., blue
1 fr. 70c., violet

Perf. 11½.

50 centimes, red-brown

Perf. 14 x 11½.

50 centimes, red-brown

This set exists imperf, probably proofs.

EFFETS DE COMMERCE.

This series was first issued in 1867, printed in pale blue with value and range added by a second printing in blue. White unwatermarked paper. Imperf. Size 51 x 18 mms. I have noted a few varieties which I have found in this series

5c., blue. 0 Fcs. à 100.
Varieties: No stop under s of Cs.
No stop under cs of Fcs.

10c., blue. 100 Fcs. à 100.
Variety: No stop under Fcs.

15c., blue. 200 Fcs. à 100.
Variety: No stop under Fcs.

20c., blue. 300 Fcs. à 400.

25c., blue. 400 Fcs. à 500.
Varieties: No stop under CF.
No stop under Fcs.

50c., blue. 500 Fcs. à 1000.
Variety: No stop under Fcs.

1 franc, blue. 1000 Fcs. à 2000.
Variety: No stop under Fcs.

1 fr. 50c., blue. 2000 Fcs. à 3000.
Variety: No stop under Fc.

2 frs., blue. 3000 Fcs. à 4000.
Variety: No stop under Fcs. at left.

2 fr. 50c., blue. 4000 Fcs. à 5000.
Variety: Stop after 5 in lieu of comma.

3 fr., blue. 5000 Fcs. à 6000.

3 fr. 50c., blue. 6000 Fcs. à 7000.

4 fr., blue. 7000 Fcs. à 8000.

4 fr. 50c., blue. 8000 Fcs. à 9000.

5 fr., blue. 9000 Fcs. à 10,000.

5 fr. 50c., blue. 10,000 Fcs. à ?

6 fr., blue.

I have essays of this type in lilac and violet.

(To be continued.)

TELEGRAPH CHRONICLE.

Great Britain. Messrs. Chas. Nissen & Co., report the discovery of the 6d. *Electric Telegraph Co.*, with the initials R.G.-H.W. *perf.* 11½ all round.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. When ever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Ceylon. *Stamp Duty.* Mr. Kay has discovered an interesting error of the 1873 issue. Wmk. Crown C A It is the 10 cents printed in the colour of 15 cents.

Error of colour. 10c., mauve

Great Britain. *Consular Service*, 1887. Mr. Kay has found the 75c., with the second type of overprint in *violet* instead of the usual red.

75c., lilac, violet overprint

Indian Native States. Mr. Wilmot Corfield kindly writes that he has been informed on most reliable authority that the following Orissa Tributary States used the large lilac Victorian Court Fee stamps surcharged with the name of the state in a similar manner to those known for Vinchur:—Keonjhur, Pal Lahara, Mourbhanj, Talcher, Hindol, Boad, Allimallik, Altagarh, Baramba, Nursingpur, Bheakanal, Nayngarh and two others. He possesses the 1 anna of Keonjhur only.

Straits Settlements. *Revenue.* Mr A. B. Kay has discovered three values of the long magenta stamps with overprint in very *dark blue* instead of in black, a similar colour to that of the surcharge on certain values of the O.H.M.S Indian postage stamps issued about the same date, viz: 1874.

10c., 20c., 30c., magenta and dark blue

Switzerland. Our publisher submits various stamps for some villages in the Canton of Berne.

Köniz. Gebühren marke. Two different issues for this village. The design is similar in each case, viz.: Arms in rectangular frame. Perf.

(1) 50rp., blue
(2) 50rp., green
1fr., vermilion

Langenthal. Gebuhren-marken. Two values, the 20c., 50c., of a set which is reported to consist of the values, 10, 20, 50c., 1, 2, & 5 frs. Arms and value in rectangular frame. Perf. 11½.

20c., blue
50c., ,,

Sets are also said to be in preparation for Brunngarten, Gysen & Luitzelfluh.

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Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. NOVEMBER, 1907. No. 11.

British Patent Medicine Stamps.

(*Continued from page 74.*)

C. **Type 5. The trefoils type. Central Duty Section. all in red. Lettered "Inland Revenue."** Design same as last, except that the words "INLAND" and "REVENUE" take the place of "STAMP" and "OFFICE" in the end labels.

The latter issues of this series are on paper watermarked with two rows of crowns, 6 crowns to 5 labels.

C. **Type 5A.** UNAPPROPRIATED.

(1) No watermark.

1½d.,	red and black.	Plates F, G, K, L, M, N, O.
3d.,	,,	Plates E, F, I, J, K, L, M, N, O.
6d.,	,,	Plates G, J, K, N.
1s.,	,,	Plates G, J.
2s.,	,,	Plate J.

(2) Wmk. Crowns.

1½d.,	red and black.	Plates G, L, M, O, S.
3d.,	,,	Plates G, J, K, L, M, N, O, Q, S.
6d.,	,,	Plates I, Q, T.
1s.,	,,	Plates I, R.
2s.,	,,	Plate T.
3s.,	,,	Plate Q.

C. **Type 5A.** APPROPRIATED.

(1) No watermark.

VALUE.	PROPRIETARY NAMES.	PLATE.
1½d.	Allcock, (Thos.) & Co's Porous Plaster	E, G, K, M, O.
,,	Atkinson & Barker's Royal Infants Preservative	F.

VALUE.	PROPRIETARY NAMES.	PLATE.
1½d.	Barclay & Sons, Farringdon Street	F, G, J, N.
,,	Beecham's Pills, Saint Helens	F, L.
,,	Brandreth	I.
,,	Brown's Bronchial Troches	I, M, N.
,,	Browne's (Dr. J. Collis) Chlorodyne	E, J.
,,	Bunter's Nervine	E, F.
,,	Carter's Pills	F, J, N.
,,	Elliman's Universal Embrocation	E, F, J, K, M.
,,	Epps, James & Co., Homœopathic Chemists	J, K.
,,	Evans, Gwilym, F.C.S. M.P.S, Llanelly, England	F.
,,	Fennings, Alfred, Isle of Wight	L, N.
,,	Géraudel, A.	K, O.
,,	Hooper, Dr. John	E, F.
,,	Keating's Cough Lozenges	G, F.
,,	Powell, Thomas, Blackfriars Road, London	G, I.
,,	Scott's Emulsion	N.
,,	Soden (The) Mineral Produce Company, London	G.
,,	Steedman, John, Chemist, Walworth, Surrey	L.
,,	Stedman's Teething Powders	N.
,,	White, A. J. (Limited)	F, J, K, L, M.
,,	Windus, Benn. Godfrey, 61 Bishopgate Street	F.
,,	Winslow's (Mrs.) Soothing Syrup	E, N.
,,	Woodcock, Page, Lincoln	F.
,,	Wordsell's Pills, By John Kaye	M.
3d.	Bishop, Alfred & Sons, Limd. "Specks Fields" London	E.
,,	Browne's (Dr. J. Collis) Chlorodyne	E, F.
,,	Cobden, R.	G, L.
,,	Fennings, Alfred, Isle of Wight	I, N.
,,	Newbery, F. & Sons, 125 years in St. Pauls Churchyard, London	G.
,,	Powell, Thomas, Blackfriars Road, London	F, G.
,,	Sequah Limited	E, G.
,,	Steedman, John, Chemist, Walworth, Surrey	F, J, K, M.
,,	Vogeler Company, (The Charles A.) Baltimore, Maryland, U.S.A.	E, G.
,,	White, A. J. (Limited)	E, J, L.
6d.	Edwards, W., & Son, 157, Queen Victoria Street	J.
,,	Fellows' Hypophosphites	J.
,,	Lalor's (Dr.) Phosphodyne, London, England	I, J.
,,	Lincoln, (The) & Midland Counties Drug Company, Lincoln, England	O.
,,	Warner's Safe Remedies - H. W. Warner & Co.	E.
1s.	Lalor's (Dr. Phosphodyne, London, England	L.

(2) Wmk. Crowns

VALUE.	PROPRIETARY NAMES.	PLATE.
1½d.	Allcock, Thos., & Co., Porous Plaster	M, O.
,,	Barclay & Sons, Farringdon Street	L.
,,	Beecham's Pills, Saint Helens	N.
,,	Brown's Bronchial Troches	N, P.
,,	Browne's (Dr. J. Collis) Chlorodyne	Q.

(To be continued.)

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 76.*)

Ireland (continued).

1832. 2d. New design. Type 87.

Die numbers 1, 2, 3, 4, 5, 6, 7, 8.

Type 87.

Type 88.

1836. Duty reduced to 1d. This series of dies for Ireland, with name of newspaper at left., all have the words "Disct. 25 per cent" at right side of die. As type 88.

Die D 31.	Registered 5 June, 1844	
D 32.	,,	,,
D 33.	,,	,,
D 34.	,,	,,
D 35.	,,	,,
D 36.	,,	,,
D 37.	,,	,,
D 38.	,,	,,
D 39.	,,	,,
D 40.	,,	,,
D 41.	,,	,,
D 42.	,,	,,
D 43.	,,	,,
D 44.	,,	,,
D 45.	,,	,,
D 46.	Registered 24 Oct., 1859	
D 47.	,,	,,
D 48.	,,	,,
D 49.	,,	,,
D 50.	,,	,,
D 51.	,,	,,
D 52.	Registered 8 Aug., 1863	
D 53.	,,	,,
D 54.	,,	,,
D 55.	,,	,,

An *error* was made in the preceding four dies, they occur with the word NEWSPAPER inside of "Disct 25L pr Cent" in die book under date of 14/7/1863 the error was corrected and the impressions registered 8/8 1863.

D 56.	Registered 29 June, 1866	
D 57.	,,	,,
D 58.	,,	,,
D 59.	,,	,,
G 1.	Registered (?)	
G 2.	,,	5 June, 1844
G 3.	,,	1 July, 1858

Provisionally, pending the names of Newspaper dies being prepared a series was issued similar to the English dies of this period, like type 88 but with the words "*discount*" at left and "*25 per cent*" at right of die.

1d., red. Dies D1 to D8

ANGLO CELT.
Registered 16 Jan., 1846.
Duty die D 41.

ACHILL HERALD.
Registered ?
Duty die D 36.

ARMAGH GAZETTE.
Registered 22 Dec., 1849.

ARMAGH GUARDIAN.
Registered 31 Oct., 1844.

BALLINA CHRONICLE.
Registered 5 April, 1849.

THE BANNER OF ULSTER.
Registered 27 May, 1842.
Duty die D 57.

BELFAST COMML. CHRONICLE.
Registered ?
Duty dies D 18, 20, 23, 26, 28, 45.

BELFAST NEWS LETTER.
Registered ?
Duty dies D 17, 18, 22, 25, 32, 44, 51, 52, 55.

BELFAST PROTESTANT JL.
Registered 17 April, 1844.

BELFAST WEEKLY NEWS.
Registered ?
Duty die D 46

CARLOW POST.
Registered ?
Duty die D 56.

CASTLEBAR TELEGRAPH.
Registered ?

CATHOLIC LAYMAN.
Registered ?
Duty dies D 44, 45.

CHAMPION.
Registered ?
Duty die D 58.

CHRISTIAN EXAMINER.
Registered ?
Duty die D 32.

CLONMEL CHRONICLE.
Registered 10 July, 1848.
Duty die D 50.

COLERAINE CHRONICLE.
Registered 21 Mar., 1844.
Duty Die D 31.

CONSTITUTION OR CORK ADVERTISER
Registered ?
Duty dies D 47, 51.

CORK EXAMINER.
Registered ?
Duty die D 56.

DAILY EXPRESS
Registered ?
Duty dies D 39, 41, 45, 47, 51, 52, 55, 56, 58.

DOWN PATRICK RECORDER.
Registered ?
Duty dies D 41, 42.

DROGHEDA ARGUS.
Registered ?
Duty die D 20.

DROGHEDA REPORTER.
Registered ?

DUBLIN EVENING HERALD.
Registered 28 Sept., 1846.

DUBLIN EVENING MAIL.
Registered ?
Duty die D 56.

DUBLIN EVENING POST.
Registered ?
Duty dies D 11, 25, 34, 49.

DUBLIN GAZETTE.
Registered ?
Duty dies D 20, 29, 33, 57.
Without words "discount &c.," at right.
G 1.

DUBLIN HOSPITAL GAZETTE.
Registered 8 Jan., 1845
Duty die D 33, 40, 44.

DUBLIN LITERARY JOURNAL.
Registered 27 Feb., 1843.

DUBLIN MEDICAL PRESS.
Registered ?
Duty dies D 23, 49, 52, 53, 55.

DUBLIN MORNING PRESS.
Registered 29 Jan., 1842.

DUBLIN RAILWAY JOURNAL.
Registered 25 Sept., 1848.

DUBLIN TIMES.
Registered 28 Jan., 1845.

DUBLIN UNIVERSITY MAGAZINE.
Registered ?

DUBLIN WEEKLY PRESS.
Registered 29 Jan., 1842.

ECCLESIASTICAL JOURNAL.
Registered ?
Duty die D 35.

FARMER'S GAZETTE.
1 die regd. 30 April, 1842.
1 die regd. 31 Oct., 1843.
Duty dies D 50, 52, 53, 55, 57, 58, 59.

FERMANAGH MAIL.
Registered 16 Aug., 1849.

FREEMAN'S JOURNAL.
Registered ?
Duty die D 16, 25, 44.

GALWAY MERCURY.
Registered 3 Oct., 1844.

GALWAY STANDARD.
Registered 24 Oct., 1842.

GALWAY VINDICATOR.
Registered ?
Duty die D 47.

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EDITORIAL.

IT appears that a careful examination of the Annual Reports of H. M. Commissioners of Inland Revenue would probably lead to the acquisition of some useful information with regard to the fiscals of our own country. We have the 50th Report (for the year ended March, 1907) before us and we venture to extract a couple of tables which may perhaps be of some interest to our readers.

British Fiscals. Stamps are employed for collecting revenue in several cases which come under the heading of Excise or Estate duties but we shall only deal with here those items which are classified by the Inland Revenue Commissioners under the heading "Stamp Duties" The first table shows the NET RECEIPT of STAMP DUTIES for the year 1906-07 and the second the NET RECEIPT from FEES collected by means of stamps for the same period.

I. STAMP DUTIES.

		£
1.	Deeds and other instruments	3,373,309
2.	Receipts, Drafts, Cheques, Contract Notes (Broker's) and other documents liable to the 1d. Inland Revenue Duty	1,643,423
3.	Companies' Share Capital Duty	537,049
4.	Loan Capital Duty	25,108
5.	Bills of Exchange (Inland and Foreign) and Promissory Notes (ad valorem)	826,890
6.	Medicine Stamp Duty	327,106
7.	Marine Insurane Polices	250,811
8.	Life Insurance Polices	90,365
9.	Marketable Securites transferable by delivery	284,074
10.	Contract Notes (Brokers') above 1d. duty (those of 1d. duty are included under Receipts, Drafts, &c.)	185,436
11.	Certificates and Licences	175,646
12.	Bankers' Bills and Notes	110,922
13.	Share Warrants	109,422
14.	Playing Cards	24,167

II. FEES

	£
Bankruptcy Court (Ireland)	2,747
Civil Service Commission	16,292
Colonial Stock Act	35
Companies Registration	78,802
County Courts (Ireland)	20,424
Crofters' Commission (Scotland)	45
District Audit (England)	53,978
Edinburgh Gazette	3,303
Judgments Registry Fund (Ireland)	2,013
Judicature (England)	363,521
,, (Ireland)	36,869
Land Commission (Ireland)	3,507
Land Registry (England)	54,803
Law Courts (Scotland)	14,767
London Gazette	6,349
Lunacy Fee Fund (Ireland)	488
Money Lender's Registration	2,073
Newspaper Registration	267
Public Records (England)	644
,, ,, (Ireland)	1,179
Railway Commission	360
Register House (Scotland)	51,299
Registration of Deeds (Ireland)	15,151
,, Title ,,	3,962
Patents for Inventions, Designs and Trade Marks	278,118
Bankruptcy Court (England)	50,794
Companies Winding Up	2,206
Police Courts (Metropolis)	10,329
Registration of Title Insurance Fund (Ireland)	1,070

The first table does not call for any special remark. On the second however there appear several items, for which we should be glad to know the class of stamp employed, viz.: the Colonial Stock Act, Crofters' Commission and Money Lender's Registration In the case of the last named, the fees of which began to be collected in the year 1900, it is just possible that a set of overprinted unappropriated dies, as yet unknown to collectors, may exist. Do the London and Edinburgh Gazettes bear stamps? If so, of what kind and what is the reason of the fee paid by these periodicals? The Railway Commission stamps are, we suppose, the General Duty dies struck on buff paper, of which the 2/6 value is occasionally seen It is interesting to learn that they are still in use. The above seems to show that it would be useful to search previous reports for material towards a history of British fiscals. If any reader has convenient access to a set of these early reports we might learn a good deal as to the dates of issue and length of life of many stamps.

THE REVENUE STAMPS OF LUXEMBURG.

By Walter Morley.

(*Continued from page 80.*)

1875. New design (Type 3). Smaller size, 33 x 22 mms., printed in blue for the cent values and in rose for the franc values except the 10fr. which is in lilac. White wove unwatermarked paper. Perf. 13.

Type 3.

5 centimes,	blue.	0 Fcs. à		100
10	,,	,,	100	,,	200
15	,,	,,	200	,,	300
20	,,	,,	300	,,	400
25	,,	,,	400	,,	500
50	,,	,,	500	,,	1,000
1 franc,		rose	1,000	,,	2,000
1 franc 50c..		,,	2,000	,,	3,000
2 francs,		,,	3,000	,,	4,000
2 francs 50c.,		,,	4,000	,,	5,000
3 francs,		,,	5,000	,,	6,000
3 francs 50c.,		,,	6,000	,,	7,000
4 francs,		,,	7,000	,,	8,000
4 francs 50c.,		,,	8,000	,,	9 000
5 francs,		,,	9,000	,,	10,000
10 francs,		lilac	19,000	,,	20,000

It will be noted by the range of the 5f. and 10f. that there were probably other intermediate values prepared for issue, if not issued.

There are some minor varieties of the small ornaments (at left) whioh I have found on most of the values :

Crescent in lieu of circle in left ornament.
,, ,, ,, right ,,
Crescents in lieu of circles in both ornaments.

I have a die proof of the 10c. value in black.

1880.

1880. Same type as the preceding issue but imperf.

5c., blue
10c., ,,
15c., ,,
20c., ,,
25c., ,,
50c., ,,
1fr., rose
10fr., lilac—range 19,000 Fcs. à 20,000
10fr., ,, ,, 10,000 ,, ,, 20,000

I have also in my collection the following values imperf. (unused) ? if issued or if proofs.

1f. 50c., rose
2f. ,,
3f. ,,
3f. 50c., ,,
4f. ,,
4f. 50c., ,,

Error of range "500" for "300".

15c., blue, 200 a 500. Imperf.

The varieties in ornaments recorded for preceding issue are also found in this. I have an essay of the 5c. value in rose.

1889. Similar to preceding issue with ornaments formed of three pieces with a rose in centre. Imperf.

5c., blue
10c., ,,
15c., ,,
20c., ,,
25c., ,,
50c., ,,

Variety: No stop after Cts.

5c., ,,

I have an essay of the 5c. in blue on *yellow* paper.

1892. Similar type, with different ornaments at left.

5c., blue
10c., ,,

Type 4.

1898. Similar type with ornaments at left as Type 4. Imperf.

5c., ultramarine
10c., blue
15c., ultramarine
20c., blue
25c., ,,
50c., ,,
1fr., carmine

Variety: With square stop after Cts.

5c., ultramarine

Variety: Rouletted.

1fr., carmine

1900. Similar type, with ornaments at left like a butterfly. Imperf.

5c., blue
10c., blue
1fr. 50c., rose

QUITTANCES.

Type 5.

1882. White wove unwatermarked paper. Perf. 14. Type 5.

25 centimes, orange

SALVADOR.

A REFERENCE LIST OF THE REVENUE STAMPS.

BY WALTER MORLEY.

(With references to the Collections of Mr. A. E. Lawrence and Mr. G. W. Pepper of New York.)

Type 1.

TIMBRE.

1883. Type 1. Perf. 12.

	UN. s. d.	USED s. d.
25c., yellow-brown	2 6	—
50c., green		
1 peso, black		
2 ,, violet		
4 ,, brown		
6 ,, orange		
8 ,, ultramarine ...		
10 ,, carmine		

Type 2

1885. Type 2. Perf. 11½.

1 peso, violet	1 6	0 9

Type 3.

1891. Type set. Arms in centre. Type 3. Perf. 11.

1 centavo, black on yellow Control number black	—	1 0
5 centavos, black on blue Control number black	—	1 0
5 centavos, black on blue Control number violet	—	1 6
10 centavos, black on rose Control number black	—	1 6
10 centavos, black on rose Control number violet	—	2 0
10 centavos, black on rose Control number blue		
25 centavos, black on blue Control number black	—	2 6
50 centavos, black on lilac Control number black	—	4 0
1 peso, blue on white Control number black	—	7 6
5 pesos, green on white Control number black	—	15 0
25 pesos, brown on white Control number black	—	20 0
50 pesos, rose on white Control number black	—	25 0
100 pesos, yellow on white Control number black	—	35 0
Error: "189—" for "1891"		
1 peso, blue. Control, black	—	50 0

1892.

1c., black on yellow Control, violet	1 6	1 0
5c., black on green Control, violet	—	2 6
25c., black on blue Control, violet	—	4 0

Variety: Wide space between "D" and "O" of "SALVAD—OR".

1c., black on yellow		

1893.

1c., black on yellow Control, violet	—	4 0

1894.

No stamps of this date are yet recorded.

1895.

5c., black on blue
Control, blue

1896.

5c., black on green
Control, blue — 7 6

Type 4.

New type. Perf. 14½. Type 4.

1c., green	Control,	blue	—	0 3
1c., green.	,,	black	—	0 4
5c., yellow	,,	blue	—	0 6
10c., ultramarine	,,	blue	—	1 0
25c., olive-brown	,,	blue	—	0 9
25c., ,,	,,	black	—	1 0
1peso, red	,,	black	—	5 0

1897. (Type set.)

5c., black on green
Control, black — 1 6
1 peso, blue on white
Control, black — 6 0

1898.

1c., black on yellow
Control, black — 0 9
5c., black on green
Control, black — 1 0
10c., black on rose
Control, black — 1 6
10c., black on rose
Control, blue — 1 6
25c., black on blue
Control, blue — 2 6

Variety: "de" for "del"

25c., black on blue
Control, blue — 10 0

Error: "EZ" for "DIEZ",

10c., black on rose ... ...

1900.

1c., blue on yellow
Control, blue — 0 9
5c., black on green
Control, blue — 1 6
5c., black on green
Control, black
10c., red on lilac
Control, blue
2 pesos, green on yellow
Control, blue

Error: "CINC—" for "CINCO".

5c., black on green ... ...

1901.

10c., red on lilac
Control, blue — 2 6

1902.

5c., black on geeen
Control, black — 1 6
10c., black on lilac
Control, black — 5 0
10c., red on lilac
Control, black — 2 0

Provisional surcharge "1902" over other dates.

On 1891, in violet.

50c., black on lilac
Control, black — 7 6

(To be continued.)

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible, all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

Great Britain. *Consular Service.* Mr. A. B. Kay has kinldy forwarded to us the two following tables which represent the numbers printed of each value of the first embossed issue.

6d.,	80,000	25c.,	20,000
1s.,	80,000	50c.,	20,000
2s.,	140,000	75c.,	20,000
2s 6d.,	140,000	$1,	10,000
5s.,	140,000	$1.50,	20,000
10s.,	90,000	$2,	15,000
£1,	10,000	$3,	10,000
		$5,	10,000
		$6,	10,000
		$20,	5,000

Northampton. Mr. Kay has also seen "Specimen" copies of 4s. and 6s values, green and red, for this county. Perf. 14?

New Zealand. Our publisher notifies some unchronicled stamps of this country.

Beer Duty. 1903. 4s 6d., marone (18 gallons.) *No wmk.* Perf. 11.

6d., blue (2 galls.). Wmk. NZ and star. Perf. 11.
1s. 3d., red (5 galls.). Wmk. NZ and star. Perf. 11.
4s. 6d., marone (18 galls.). Wmk. NZ and star. Perf. 11.
9s., green (36 galls.). Wmk. NZ and star. Perf. 11.

Stamp Duty. Die 2. Wmk. NZ wide. Perf. 12.

1s., violet and green
£10, brick-red and green

Published by WALTER MORLEY, 325, Brownhill Road, Catford, S.E.; and printed by JOHN GEORGE PAYN, 12, Market Hill, Sudbury, Suffolk. November, 1907.

Morley's Philatelic Journal.

A Monthly Paper for Collectors of
Postage, Revenue, Telegraph, and Railway Stamps.

Vol. VIII. DECEMBER, 1907. No. 12.

British Patent Medicine Stamps.

(*Continued from page 82.*)

C. **Type 5B.** APPROPRIATED.

(2) Wmk. Crowns.

(*Continued.*)

VALUE.	PROPRIETARY NAMES	PLATE.
1½d.	Carter's Pills	J, O.
,,	Cockle, James, Apothecary	F, Q.
,,	Elliman's Universal Embrocation	N, O, P.
,,	Fennings, Alfred, Isle of Wight	L, N, O.
,,	Géraudel, A.	N.
,,	Hayman's Balsam of Horehound	P.
,,	Holloway's Pills and Ointment London, Trade Mark	N.
,,	Keating's Cough Lozenges	I, L, M, Q, R, S.
,,	Powell, Thomas, Blackfriars Road, London	K,
,,	Steedman, John, Chemist, Walworth, Surrey	S.
,,	Vinolia	L, O.
,,	White, A. J. (Limited)	K, L.
,,	Worsdell's Pills, By John Kaye	M.
3d.	Bishop, Alfred, & Sons, Limd. "Specks Field" London	M, N.
,,	California Syrup of Figs	R.
,,	Congreve, Geo. Thos.	F.
,,	Dicey & Co., No. 10, Bow Church Yard	I, N.
,,	Henry Thos. & Willm. Manchester	Q.
,,	Powell, Thomas, Blackfriars Road, London.	L.
,,	Scott's Emulsion	M, O.

VALUE.	PROPRIETARY NAMES.	PLATE.
3d.	Steedman, John, Chemist, Walworth, Surrey	I, L.
,,	Vogeler Company, (The Charles A.) Baltimore, Maryland, U.S.A.	L.
,,	White, A. J. (Limited)	R.
,,	Yanatas, a Preventative of Sea Sickness	O.
6d.	Fellows' Hypophosphites	L, O, P.
,,	Hood's Sarsaparilla	L.
,,	Lalor's (Dr.) Phosphodyne, London, England	L.
,,	Lincoln (The) & Midland Counties Drug Company, Lincoln, England	O.
,,	Scott's Emulsion	L, O.
,,	Warner's Safe Remedies - H. H. Warner & Co.	O.

D. SMALL OBLONG SERIES.

Design: Small imperf. oblong, 124 x 21 mm., consisting of a double-lined rectangular frame containing 16 trefoils arranged in two parallel rows across the label, on a groundwork of black and white engine-turned lines. The determining value in two lines in scallop oblongs on each side of duty section in centre, or in the case of appropriated dies the determining value on left and the proprietary name on right. The Duty section in centre consists of a circular ring bearing the words "THIS STAMP IMPLIES NO GOVERNMENT GUARANTEE" in white letters on a black ground, within which is a Crown with the word "DUTY" and value underneath, and the words "INLAND REVENUE" in a curve on either side, all in white on a red ground Minute plate letter "A" on either side of Duty section near the lower frame of the stamp.

UNAPPROPRIATED.

3d., red and black. Plate A. Wmk. Crowns
6d., ,, Plate A. Wmk. Crowns

APPROPRIATED.

1½d., red and black. Zam Buk. Plate A. Wmk Crowns.
1½d., ,, Iron-ox Tablets

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(*Continued from page 84.*)

Ireland (continued).

GENERAL ADVERTISER.
Registered 19 July, 1843.
Duty dies D 18, 26, 35, 36, 43, 45, 52.

GOSPEL COTTAGE. LECTURER.
Registered ?
Duty die D 23.

IRISH ADVOCATE.
1 die regd. 15 April, 1846.
1 die regd. 28 Sept., 1848.

IRISH APOSTLE.
Registered 10 Mar., 1849.

IRISH ECCLESIASTICAL GAZETTE.
Registered ?
Duty dies D 46, 47, 48, 49, 50, 51, 59.

IRISH EXAMINER.
Registered 22 Sept., 1848.

IRISH FARMER'S JOURNAL.
Registered 9 Jan., 1844.
Duty dies D 31, 32, 33, 34, 35, 36, 38, 39, 40.

IRISH JURIST.
Registered 18 Oct., 1848.

IRISH LAW TIMES.
Registered ?
Duty Die D 58.

IRISH RACING BOOK.
Registered 19 April, 1849.

IRISH RAILWAY GAZETTE.
Registered 26 Oct., 1844.

IRISH RAILWAY TELEGRAPH.
Registered 1 Oct., 1845.

IRISH TEMPERANCE CHRONICLE.
Registered 8 July, 1846.

JACKON'S WOOLEN JOURNAL.
Registered ?

KILDARE & WICKLOW CHRONICLE.
Registered 9 Jan., 1849.

KILKENNY JOURNAL.
Registered ?
Duty Die D 57.

KILKENNY MODERATOR.
Registered ?
Duty Dies D 31, 55, 57.

KILMARNOCK HERALD.
Registered 30 Aug., 1844.

KINGS COUNTY CHRONICLE.
Registered 12 Sept., 1845.
Duty Die D 55.

KIRKCALDY RECORDER.
Registered 21 June, 1848.

LEINSTER EXPRESS.
Registered ?
Duty die D 58.

LEINSTER REFORMER.
Registered ?

LIMERICK & CLARE EXAMINER.
Registered 31 Dec., 1845.
Duty die D 44.

LIMERICK CHRONICLE.
Registered ?
Duty dies D 25, 58.

LIMERICK REPORTER & TIPPERARY VINDICATOR.
Registered 28 Dec., 1849.
Duty die D 45.

LIMERICK REPORTER.
Registered ?
Duty die D 18, 25, 33.

LONDONDERRY GUARDIAN.
Registered ?
Duty die D 51.

LONDONDERRY JOURNAL.
Registered ?
Duty die D 38.

LONDONDERRY SENTINEL.
Registered ?
Duty dies D 34, 58.

LONDONDERRY STANDARD.
Registered ?
Duty dies D 55, 58.

LONGFORD & LEITRIM FREEMAN.
Registered 29 Aug., 1848.

LONGFORD JOURNAL.
Registered ?

MAYO CONSTITUTION.
Registered ?
Duty dies D 55, 57.

MEATH HERALD.
Registered 17 Jan., 1845.
Duty Die G 1.

MEDICAL PRESS AND CIRCULAR.
Registered ?
Duty dies D 56, 57, 58, 59.

MORNING REGISTER.
Registered ?
Duty die D 15.

THE NATION.
Registered 27 Sept., 1842.
Duty dies D 40, 42, 43.

NENAGH GUARDIAN.
Registered ?
Duty dies D 34, 52, 59.

NEWRY COMM^L. TELEGRAPH.
Registered ?
Duty dies D 8, 14, 26, 33, 37, 41.

NEWRY EXAMINER.
Registered 28 Feb., 1844.
Duty dies D 37, 47, 50.

NEWRY TELEGRAPH.
Registered ?

NORTHERN STAR.
Registered ?
Duty die, D 57.

NORTHERN WHIG.
Registered ?
Duty dies D 35, 36, 42, 43, 55.

OLD IRELAND.
Registered 1 Oct., 1845.

THE PEOPLE.
Registered ?
Duty die D 53.

PROVINCE OF MUNSTER.
Registered 1 Feb., 1849.

SAUNDERS NEWS LETTER.
Registered ?
Duty dies D 36, 43, 44, 45.

SLIGO CHRONICLE.
Registered ?
Duty die D 32.

SLIGO JOURNAL.
Registered ?

SLIGO GUARDIAN.
Registered 15 Dec., 1848.

STANDARD & WATERFORD CONSERVATIVE GAZETTE.
Registered ?

TELEGRAPH.
Registered ?
Duty dies D 43, 44, 45, 55.

TIPPERARY CONSTITUTION.
Registered ?
Duty die D 34.

TIPPERARY FREE PRESS.
Registered ?
Duty die D 56.

TIPPERARY VINDICATOR.
Registered 18 Jan., 1844.
Duty dies D 19, 32.

THE TRALEE CHRONICLE.
Registered 27 Feb., 1843.
Duty die D 57.

TUAM HERALD
Registered ?
Duty Dies D 47, 58.

TYRONE CONSTITUTION.
Registered 19 Oct., 1844.

ULSTER AGRICULTURAL JL.
Registered Jan., 1850.

ULSTER CONSERVATIVE.
Registered 24 Dec., 1844.

ULSTER GAZETTE
Registered 26 July, 1844.

ULSTER TIMES.
Registered ?
Duty die D 3.

WATERFORD ADVERTISER.
1 die regd. 26 Sept., 1843.
1 die regd. 30 June, 1848.

WATERFORD EVENING NEWS.
Regd. 7 Sept., 1848.

WATERFORD FREEMAN.
Regd. 8 July, 1845.

WATERFORD MIRROR.
Registered ?
Duty die D 18.

WEEKLY FREEMAN'S JL.
Registered ?
Duty die D 20, 26.

WESTERN STAR.
Regd. 18 Sept., 1845.

WESTMEATH GUARDIAN.
Registered ?
Duty die D 59.

WESTMEATH INDEPENDENT.
Registered 23 Mar., 1846.

WEXFORD GUARDIAN.
Registered 10 Nov., 1847.

WEXFORD INDEPENDENT.
Registered ?
Duty dies D 54, 56, 57, 58.

½d., red. Supplement. Type 89.

Type 89.

BELFAST COMM^L. CHRONICLE.
Duty die F 2.

PROTESTANT GUARDIAN.
Duty die F 2.

(To be continued).

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ENGLAND

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Publishers of Magazines who desire to exchange with this "Journal" are requested to send one copy of their publications to each of the above addresses.

EDITORIAL.

WE have before us the new edition (the nineteenth) of part II of Stanley Gibbons' Catalogue. As this is a work which is practically indispensable to every collector and its many excellent qualities well known and appreciated we are mainly concerned in notifying the various improvements in this edition. The practice of re-writing particular sections or countries in each successive edition is a very excellent one, for apart from the general improvement of the catalogue as edition follows edition it keeps collectors in touch with what is being actually studied by advanced collectors of the day. It would appear at first sight that by this process perfection should be ultimately attained but the progress of research, no matter what countries are studied, is always bringing to light new discoveries of importance and finality cannot be attained. As long as this state of things continues, so long will philately continue to flourish; as it is the source whence arises the perennial interest which devotees of the subject find in the contemplation of their stamps. At present there are no signs of exhaustion and we may rejoice thereat remembering that "what's come to perfection perishes."

Gibbons' Catalogue, Part II.

The present volume is considerably "fatter" than the last and contains 60 more pages. The chief changes, we are informed, are in respect of the undermentioned countries. The last issue of Bosnia is fully elaborated in all the permutations and combinations of the unnecessary perforation varieties, while Montenegro has been entirely re-written. In this country the unnecessary commemoratives are largely responsible for the swelling of the list. The very numerous provisionals of Nicaragua, Salvador, and Venezuela have all been written up. What countries these are for the specialist supposing that anyone has the courage to attack them? In the case of Salvador reference is made to certain reprints among the Seebeck issues which we suppose is the basis of the rumour to which we referred in October last, that all Seebeck remainders were reprints. We are glad to find that it is not so. In Finland the issues of 1866 to 1871 have been re-arranged in a form easier to follow, while the stamps of Sweden have been re-catalogued on the lines of Mr. Svenson's articles now appearing in the *Monthly Journal*. The silk-thread issues of Switzerland have been correctly classified while Siam has been revised. So much for the improvements. Perhaps we may be permitted to touch lightly upon some cases where some changes might be effected for the better in future editions. Probably the worst catalogued country in this part is Japan. It is true that there is still a very great deal of work to be done on this country but the list is now a long way behind our knowledge of these stamps. We do not propose to deal with possible omissions but there are certain points which call for criticism in the list as it stands, some of which we offer in a spirit of inquiry rather than as an accusation of inaccuracy. In the first place it is about time that in the note after the stamps of the first issue the word "official" should disappear. There are only *two official* imitations, viz: those of the 1 sen and 2 sen stamps of the second issue, and these were made for the purpose of illustrating the Official History of the Stamps of Japan published some years ago by the Japanese Government, a work which was illustrated throughout, except in the two cases mentioned, with genuine stamps. All other imitations are *non-official* and it seems were made in the first place for the purpose of illustrating a private reprint of the Official History above mentioned, though unscrupulous persons could not resist the temptation of illicit gain by afterwards sending them out broadcast in sets as collections of genuine old Japanese postage stamps. Moreover, we are credibly informed that notwithstanding that these imitations bore the signs of "Mozo"-"Facsimile" in order to comply with the law against the imitation of Government stamps, the Japanese Government actually raided the establishment of the manufacturer and burnt all his stock and paraphernalia. It is strange, indeed, that Gibbons should still so persistently reproduce this note as the *Monthly Journal* (see Vol. X, p. 224) was the first to publish an explicit statement from the Japanese Government as to the facts.

Some alterations have also been made in the lists of the stamps of the 1872 and 1873 issues. The stamps on native paper have been divided into four varieties of paper, thin and thick laid and thin and thick wove. It is true the varieties are marked but as all the native paper is presumably hand-made, these divisions do not appear to us to be of any great importance. No more, for example, than the thin and thick paper on which English red penny stamps are found. A change which we do not regard as

an improvement is the alteration in the manner of listing the ½ sen, brown, with upper character on left defective. In the last Catalogue it was properly described as an error in the sheet, it being the 23rd stamp, or the last but one on the third row, but in the present catalogue it is stated that there are two types of the upper character on left of the ½ sen, which is, to say the least, mis eading. The error is, however, now catalogued both on wove and laid papers, the former being an omission in previous catalogues. Stamp No. 40a, 10 sen, *blue-green* on thin native laid paper is a stamp we should much like to see. We are quite prepared to admit its existence, but up to the present the only *blue-green* on laid we have seen is a somewhat dangerous forgery.

Is the 2 sen, yellow, syllabic 23 correctly listed on *native* laid paper? We know it, as well as sundry others, which are not listed on a peculiar *European* laid paper, and we have heard, though we have never seen them, that the 2 sen, syllabics 2 and 3 exist on *native laid paper*.

We think some attempt might have been made to list the chief perforations of the issues from 1872-1876 but it was certainly better to leave the different issues as with "various perfs." than to attempt it on the same lines as the issues from 1876 to 1883. The perfs of these as they stand in the catalogue are in a hopeless muddle and can serve no useful purpose in their present form.

When all is said Gibbons' Catalogue remains an invaluable handbook for the collector. As regards the vexed question of prices and principles on which prices are fixed we do not pretend to judge, but in the few cases where we have experience we believe that the quotations in this Catalogue more nearly represent the relative values of the stamps than those of any other Catalogue known to us.

SALVADOR.

A Reference List of the Revenue Stamps.

By Walter Morley.

(With references to the Collections of Mr. A. E. Lawrence and Mr. G. W. Pepper of New York.)

Provl. surcharge "1902" over other dates.—*continued.*

	UN. s. d.	USED s. d.
On 1897 in violet.		
5c., black on green		
1 peso, blue. Control, black	—	7 6
On 1898 in violet.		
10c., black on rose		
25c., black on blue		
On 1900 in violet.		
1c., green on yellow Control, blue	—	2 6
5c., black on green Control, black	—	4 0
On 1900 in blue.		
5c., black on green Control, black	—	6 0
On 1901 in violet.		
10c., red on lilac Control, blue	—	4 0
1903.		
1c., black on yellow Control, black	—	0 9
1c., black on yellow Control, blue	—	
5c., black on green Control, blue	—	1 0
10c., black on lilac Control, black	—	1 0
10c., blue on lilac Control, black	—	2 6
Error: "DE" for "DEL"		
1c., black on yellow Control, black	—	7 6
Provl. surcharge of "1903" over other dates —		
On 1897 in blue.		
1 peso, blue. Control, black	—	
On 1898 in blue.		
1c., black on yellow Control, black	—	
On 1900 in blue.		
1c., green on yellow Control, blue	—	1 0
5c., black on green Control blue	—	1 6
5c., black on green Control, black	—	1 6
On 1900 in violet.		
2 pesos, green on yellow Control, blue	—	1 6
On 1902 in blue.		
5c., black on green. Control, blue		
10c., black on lilac		
1904.		
5c., black on green Control blue	—	1 6
Provl. surcharge "1904" over other dates.—		
On 1900 in blue.		
1c., green on yellow Control, blue	—	1 0
10c., black on lilac Control, black	—	
On 1900 in black.		
1c., green on yellow Control, blue	—	4 0

Instruccion Primaria.

1900. Perf. 11½.

1c., black	—	0 2
50c., blue (centavos 15 mms.)	—	1 6
50c., blue (centavos 19 mms.)	—	1 0
1 peso, green	—	2 6
2 pesos, lilac	—	4 0
3 pesos, red	—	7 6
5 pesos, yellow	—	10 0
10 pesos, brown	—	15 0

1903.

1c., black	—	0	2
2 pesos, lilac			
20 pesos, brown lilac ...	—	20	0
30 pesos. orange	—	35	0

1904.

1c., black	—	0	2
1c., black (with small " c " to " centavos ")	—	1	0
30 pesos, olive	—	30	0

N B. These stamps are surcharged " REVISADO " in blue, red, or violet.

Municipal.

Type 5.

1897. Type 5. Perf. 11½.

This issue was printed in sheets of 10, five vertical rows of two. Outer margins of sheet not perforated. In error some of 5c. were printed on the paper intended for 10c. value. The same setting of type was used for all values, consequently the errors should exist on all values, but I note only those I have seen.

1 centavo, black on yellow		0	6	0 2
5 centavos, black on blue-green		0	9	0 4
10 ,,	black on grey ...		—	0 1
25 ,,	ochre on white ...		—	1 0
25 ,,	black on white ...			
50 ,,	grey on white ...		—	1 0
50 ,,	dark brown on white			
1 peso, brown				
UN peso, brown			—	4 0
5 pesos, blue			—	6 0
5 ,,	yellow green		—	7 6
10 ,,	red		—	10 0
25 ,,	rose			
25 ,,	bistre			
50 ,,	orange brown ...		—	15 0
50 ,,	pale rose			
100 ,,	yellow			
200 ,,	lilac		—	17 6
300 ,,	green		—	25 0
300 ,,	violet			
400 ,,	blue grey		—	30 0
500 ,,	carmine		—	35 0

Error of colour.

5 centavos, black on grey ...	—	10	0

Variety : no stop after Rep.

1 centavo, black on yellow ...	—	1	6

Variety : with comma after Rep,

1 centavo, black on yellow ...	—	1	0
10 centavos, black on grey ...	—	1	6
50 ,, grey on white ...	—	2	6

Variety : with raised stop after Rep·

1 centavo, black on yellow ...	—	2	6
5 ,, ,, ,, blue green	—	4	0
10 ,, ,, ,, grey ...	—	4	0

Variety : no stop after " A of " C.A. "

1 centavo, black on yellow			
5 centavos, black on blue green	—	4	0
10 ,, ,, ,, grey ...	—	4	0

1898.

Type 6.

Type 6. Perf. 11½.

1 centavo 1, grey	0 3	0	3
UN centavo, grey	—	0	4
5 centavos 5, blue	0 6	0	3
5 ,, chocolate	—	0	9
10 ,, 10, red	0 9	0	3
10 ,, yellow	—	0	6
25 ,, 25, green	1 6	0	9
25 ,, violet	—	1	0
50 ,, 50, brown	2 6	1	6
50 ,, green	—	4	0
1 peso, yellow	—	4	0
1 ,, orange	—	2	6
1 ,, pale blue			
5 pesos, brown on green ...	—	5	0
5 ,, pink on white ...			
10 ,, red on green	—	12	
25 ,, violet on rose ...			
50 ,, blue on yellow ...	—	20	0
100 ,, lilac on grey	—	30	0
200 ,, vermilion on orange			
300 ,, red on yellow ...	—	30	0
400 ,, black on brown ...	—	40	0
500 ,, violet on white ...			

Error : " Cenatvos "

5c., blue	—	15	0

Variety : thick " V " in " Centavo "

UN centavo, grey	—	10	0

Variety : corner ornament after value reversed.

10 pesos, red on blue	—	20	0

1899.

Engraved. Perf. 11½.

1 centavo, black			
5 centavos, brown	—	0	3
10 ,, orange	—	0	3
25 ,, ultramarine ...	—	0	3
25 ,, lilac	—	0	3

50 ,, emerald green ...	—	0	6
1 peso, blue	—	1	6
5 pesos, black on yellow ...	—	2	6
10 ,, black on pale green ...			
25 ,, black on blue ...			
100 , black on green ...			

Variety: imperf.

50c., green	—	25	0

(N.B. a used pair is known.)

Variety: lithographed.

25c., violet ... ...

1901.

Stamps of preceding issue surcharged "1901" in black

1 centavo, black	—	0	3
5 centavos, brown	—	0	3
10 ,, orange	—	0	3
25 ,, lilac			
50 ,, green	—	1	0
1 peso, blue	—	2	0
5 pesos, black on yellow ...	—	7	6
10 ,, black on green ...			
25 ,, black on blue			

(To be continued.)

THE FISCAL PHILATELIC SOCIETY.

MEETING held November 6th, 1907. Present, Mr. Schwabacher (chair), Messrs. Evans, Fulcher, Hinton, South, Thomson and Kay.

Messrs. A. E. Milner (Birmingham) and H. Heinemann (Germany), were duly elected members.

The compilation of the catalogue of Great Britain revenues was continued. Mr. Marsh sent for inspection a magnificent collection of impressions from the dies for embossed English duty stamps up to one for £11,250. A vote of thanks was passed for the courtesy.

The Annual Report is now ready and attention of Members is called to the new arrangement for the Continental Exchange Section. Will Members, who wish to inspect these packets, kindly communicate with the Secretary. Sheets for circulation in all packets should be sent to the Secretary by the end of the month.

The priced catalogue of British Colonial Revenue, Telegraph and Railway Stamps (about 100 pages) is now in press and will be sent to all members whose subscription is paid for the current season. Will those in arrear kindly remit with as little delay as possible.

At the meeting of the Society held on 4th December, 1907, F. E. Heydon (U.S.A.) was duly elected a member. The resignation of W. W. Norton has been received with regret.

Subscriptions in arrear should be remitted without delay. The Secretary will be glad to hear from Continental members who desire to see the Continental Exchange packet, and also to receive sheets for circulation in this, and the Home, and American packets.

The Catalogue of Colonial Reveuues is now in the hands of the binders and should reach members, whose subscriptions are paid up, very shortly.

For Rules and information respecting the Society apply to:—

Hon. Sec. and Treasurer,
A. B. KAY,
18, Melrose Gardens
Hammersmith,
London, W.

FISCAL CHRONICLE.

NEW ISSUES and DISCOVERIES.

We desire to make this feature of special value to collectors and would point out that it is one to which nearly all should be able to contribute at times. Subscribers resident abroad are requested to send early intimation of new issues. Whenever possible all notes should be accompanied by the specimens referred to, of which every care will be taken, and which will be promptly returned, or an exchange tendered as may be requested. Communications should be addressed to the Editor.

British South Africa. Mr. A. B. Kay has shown us various combinations of split "Postage & Revenue" stamps, used to make up the 3/- Hut Tax Duty. For example.

1890 issue. 2/- vermilion and diagonal half of same stamp.

1890 & 1891 issue. Halves of 2/- vermilion and half of 4/- black and red.

1896 issue. 2/- blue and green and half of same stamp.

Ecuador. 1907-1908. We have seen two values of this issue, same type and colours as the previous set.

1c., dark brown
10c., black

Peru. 1907-08. Same type &c., as previous issue.

25 c., red
1 sol, green

Seychelles. From the *Colonial Office Journal*:—"Two new Revenue stamps have been supplied to Seychelles. They are of the existing revenue type and the values are 50 cents in lilac and sage-green and Rs. 2 50 in green and black. Both are on chalk-surfaced paper with all-over watermark."

Uruguay. 1907. We have seen the following with the usual black overprint.

3° Trimestre, 1907.	4° Trimestre, 1907.
0,01c., red	0,01c., red
0,02c., green	0,02c., green
0,05c., yellow	0,05c., yellow
0,10c., bistre	0,10c., bistre
0,25c., brown	0,25c., brown
	0,50c., purple

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Wankaner, 6.
Western Australia, 32.
What is a Fiscal? 13.

Yca, 64.

Type 210.

		UN. s. d.	USED. s. d.
1889. Head of Cuauhtenoc to left in oval Dated. 1889-90. Stamp with "talon". Imperf. Type 210.			
C 80.	1c., dull violet ...	0 4	—
C 81.	5c., " " ...		
C 82.	25c., " " ...		
C 83.	1p., bright-red ...		
C 84.	5p., " ...		

Type 211.

1890. Arms in circle. Dated 1890-1891. Stamp with "talon" Imperf. Type 211.			
C 85.	1c., brown	0 4	—
C 86.	5c., "		
C 87.	25c., "		
C 88.	1p., indigo		
C 89.	5p., "		
1891. Head of General Guerrero to left. Dated 1891-1892. Stamp with "talon." Greenish paper. Imperf. Type 212.			
C 90.	1c., blue	0 4	—
C 91.	5c., "		
C 92.	25c., "		
C 93.	1p., red		
C 94.	5p, red		

Type 212.

Type 213.

Type 214.

	UN. s. d.	USED. s. d.
1892. Head of Hidalgo, with flag, to left in oval. Dated 1892-1893. Stamp with "talon." Imperf. Type 213.		
C 95. 1c., brown	0 6	—
C 96. 5c., ,, ...		
C 97. 25c., ,, ...		
C 98. 1p., yellow-green ...		
C 99. 5p., ,, ...		
1893 Figure of Liberty in centre Dated 1893-1894. Stamp with "talon" Imperf. Type 214		
C 100. 1c., deep brown ...	0 6	—
C 101. 5c, red-brown ...		
C 102. 25c., orange		
C 103. 1p, blue	—	4 0
C 104. 5p., green		

Type 215.

1894. Arms in rect. Dated 1894-1895. Stamp with "talon" Imperf. Type 215.		
C 105. 1c, bistre	0 4	0 1
C 106. 5c, blue-green ...	—	0 1
C 107. 5c., yellow-green ...	—	0 1
C 108. 25c., ultramarine ...	—	0 1
C 109. 1p, red-violet ...	—	0 2
C 110. 5p, carmine ...		

Type 216.

	UN. s. d	USED. s. d
1895. Book of the law and Cap of Liberty in oval. Dated 1895-1896. Stamp with "talon." Imperf. Type 216.		
C 111. 1c., orange	0 4	0 1
C 112. 5c, blue--green ...	—	0 1
C 113. 25c., brown	—	0 1
C 114. 1p., yellow-green ...	—	0 2
C 115. 5p., claret	—	0 6

Type 217.

1896 Allegorical figure in rect. Dated 1896-1897 Stamp with "talon." Imperf. Tppe 217.		
C 116 1c, bistre	0 4	0 1
C 117. 5c., orange	1 0	0 1
C 118 25c, yellow-green ...		
C 119 1p, lilac		
C 120 5p., green	—	0 4
1897. Arms in small oblong oval in centre. Dated 1897-1898. Stamp with "talon" Imperf. Type 218.		
C 121 1c., orange ...	0 3	0 1
C 122. 5c., yellow-brown	0 9	0 1
C 123. 25c., olive	—	0 1
C 124. 1p., deep blue ...		
C 125. 5p, rose		

Type 218.

Type 219.

1898 Eagle in rect. Dated 1898-1899. Stamp with "talon" Imperf. Type 219.

			UN. s.	d.	USED. s.	d.
C 126.	1c., yellow-brown		0	3	0	1
C 127.	5c., orange	...	0	6	0	1
C 128.	25c., blue green	...	—		0	1
C 129.	1p., violet ...	...	—		0	2
C 130.	5p., carmine	...	—		0	3

Type 220.

1899 Eagle in circle. Dated 1899-1900. Stamp with "talon" Imperf. Type 220.

			UN. s.	d.	USED. s.	d.
C 131	1c., green ...	...	0	2	0	1
C 132.	5c., ulramarine	...	0	4	0	1
C 133.	25c., yellow-brown		1	6	0	1
C 134.	1p., vermilion	...	—		0	2
C 135.	5p., magenta	...				

Type 221

			UN. s.	d.	USED. s.	d.
1900. Portrait in oval. Dated 1900-1901. Stamp with "talon" Perf. Type 221.						
C 136	1c., brown	...	0	2	0	1
C 137.	5c., green ...	...				
C 138	25c., blue ...	...				
C 139.	1p., blue-green	...				
C 140.	5p., rose ...	...				
1901. Three-quarter portrait to left in circle. Dated 1901-1902. Stamp with "talon".						
C 141.	1c., green ...	...	0	2	0	1
C 142.	5c., yellow-brown		0	4	0	1
C 143.	25c., carmine	...	—		0	1
C 144.	1p., brown-violet		—		0	4
C 145.	5p., black ...	...	—		0	6
1902. Eagle in circle. Dated 1902-1903. Stamp with "talon"						
C 146.	1c., orange	...	—		0	1
C 147.	5c., ultramarine		—		0	1
C 148.	25c., brown	...	—		0	1
C 149.	1p., olive ...	...	—		0	2
C 150.	5p., green ...	...	—		0	6
C 151.	10p., deep-blue	...				
C 152.	50p., brown	...				
1903. Emblematic design in hexagon. Dated 1903-1904. Stamp with "talon".						
C 153.	1c., ultramarine	...	—		0	1
C 154.	5c., brown	...	—		0	1
C 155.	25c., green ...	...	—		0	1
C 156.	1p., garnet red	...	—		0	2
C 157.	5p., deep blue	...	—		0	3
C 158.	10p., greenish-blue					
C 159.	50p., brick red	...				
1904. Eagle on face of pedestal. Dated 1904-1905. Stamp with "talon".						
C 160	1c., green ...	...				
C 161	5c., red-brown	...				
C 162	25c., black ...	...				
C 163	1p., blue ...	...				
C 164	5p., green ...	...				
C 165	10p., red ...	...				
C 166	50p., deep blue	...				
1905. Name, value and date on scroll in centre. Dated 1905-1906. Stamp with "talon".						
C 167.	1c., sepia ...	...				
C 168.	5c., green ...	...				
C 169.	25c., c'aret ...	...				
C 170	1p., carmine	...				
C 171	5p., red-brown	...				
C 172	10p., dark green	...				
C 173	50p., blue & carmine					
C 174	100p., pale blue & gr'n					
C 175	500p., brown & pale-blue					
1906. Head of Liberty to right. Dated 1906-1907. Stamp with "talon"						
C 176	1c., green ...	...				
C 177	5c., blue ...	...				

		UN. s. d	USED. s. d.
C 178	25c., carmine ...		
C 179	1p., brown ...		
C 180	5p., rose		
C 181	10p., deep slate ...		
C 182	50p., light green ...		
C 183	100p., red & black ...		

Type 222.

DERECHOS FISCALES.

1863. Arms in circle in centre of oblong frame. Type 222.

Df 1.	1c.,	black and yellow	
Df 2.	1½c.,	,,	blue
Df 3.	3c.,	,,	green
Df 4.	10c.,	,,	red ...
Df 5.	1p.,	,,	grey ...

DOCUMENTOS Y LIBROS.

Type 223.

1874. Portrait of Hidalgo in circle. Dated 1874-75. Perf. 12. Type 223.

	UN. s. d.	USED. s. d.
(a) On wove paper.		
Dl 1. 1c., yellow-brown ...	0 3	0 2
Dl 2. 3c., violet	0 4	0 1
Dl 3. 5c., vermilion ...	0 4	0 3
Dl 4. 5c., orange	—	0 9
Dl 5. 10c., green	1 0	0 3
Dl 6. 25c., orange	2 6	0 3
Dl 7. 50c., brown	4 0	0 6
Dl 8. 1p., blue	—	5 0
Dl 9. 5p., rose	—	10 0
Dl 10. 10p., black	—	30 0
(b) On laid paper.		
Dl 11. 1c., yellow-brown ...	0 6	0 3
Dl 12. 3c., violet	0 4	0 2
Dl 13. 5c., orange		
Dl 14. 10c., green		
Dl 15. 25c., orange		
Dl 16. 50c., brown		
Var: Imperf.		
Dl 17. 3c., violet	—	10 0

Type 224.

1876. Portrait of Morelos to right in oval. Dated 1876. Perf 12. Type 224.

(a) On laid paper.		
Dl 18. 1c., slate-grey ...	0 3	0 1
Dl 19. 3c., carmine	0 4	0 1
Dl 20. 5c., olive-bistre ...	0 6	0 2
Dl 21. 10c., vermilion ...	0 6	0 2
(b) On wove yellow paper.		
Dl 22. 25c., yellow-green ...	1 6	0 4
Dl 23. 50c., blue	—	0 9
Dl 24. 1p., green	—	1 6
Dl 25. 5p., orange		
Dl 26. 10p., deep red ...		
(c) On wove white paper.		
Dl 27. 3c., carmine	7 6	—
Dl 28. 10c., vermilion ...		

1877. The last issue surcharged "HABILITADA—PARA—1877" in black.

Dl 29. 5c., olive-bistre ...		
Dl 30. 50c., blue on yellow ...		
Dl 31. 1p., green on yellow		

Surcharge "HABILITADA—1877" vertically downwards, in black.

	UN. s. d.	USED. s. d.
Dl 32. 3c., carmine		
Dl 33. 5c., olive-bistre ...		
Dl 34. 10c., vermilion ...		
Dl 35. 50c., blue on yellow ...		
Surcharge "PARA-1877" in black.		
Dl 36. 1c., slate-grey ...		
Dl 37. 3c., carmine		
Dl 38. 5c., olive- bistre ...		
Dl 39. 25c., yellow-green on yellow		
Dl 40. 50c., blue on yellow ...		

Type 225.

1877. Head of Morelos to right in oval. Dated 1877. Laid paper (except for 50c.) Perf. 12. Type 225.

	UN. s. d.	USED. s. d.
Dl 41. 1c., grey blue ...	0 3	0 2
Dl 42. 3c., pale red	0 4	0 2
Dl 43. 5c., olive	0 6	0 2
Dl 44. 10c., vermilion ...	1 0	0 4
Dl 45. 25c., bronze-green ...	2 6	0 9
Dl 46. 50c., blue	—	1 6
Dl 47. 1p., dark green ...		
Dl 48. 5p., red-brown ...		
June 1877. Change of colours.		
(a) On laid paper.		
Dl 49 1c., red	0 6	0 1
Dl 50 3c., pale blue ...	—	0 1
Dl 51 5c., lilac	0 6	0 2
Dl 52 10c., yellow-brown ...	0 9	0 3
Dl 53 25c., red-violet ...	1 6	0 9
Dl 54 50c., yellow	—	1 0
Dl 55 1p., violet		
Dl 56. 5p., yellow-green ...		
Dl 57. 10p., carmine & black.	—	20 0
(b) On wove paper.		
Dl 58. 1c., red	0 4	0 2
Dl 59. 3c., blue	0 4	0 2
Dl 60. 5c., lilac	0 9	0 6
Dl 61. 10c., yellow-brown ...		
Dl 62. 25c., red-violet ...		
Dl 63. 50c., yellow	—	4 0

1878. Head of Hidalgo to left in oval. Dated 1878. Perf. 12. Type 226.

Type 226.

	UN. s. d.	USED. s. d.
Dl 64. 1c., dark green ...	0 3	0 1
Dl 65. 1c., bronze-green ...	—	0 2
Dl 66. 3c., orange	0 3	0 1
Dl 67. 5c., yellow-brown ...	0 4	0 2
Dl 68. 10c., vermilion ...	0 6	0 1
Dl 69. 25c., yellow-green ...	1 6	0 2
Dl 70. 50c., dark brown ...	—	0 4
Dl 71. 1p., ulramarine ...	—	0 9
Dl 72. 5p., carmine		
Dl 73. 10p., scarlet & green		
Var: On laid paper.		
Dl 74. 10c., vermilion ...	1 6	—

Type 227.

1879. Three-quarter portrait to left of Juarez in oval. Dated 1879. Perf. 12 Types 227 & 228.

Type 228.

	UN. s. d	USED s. d.
(a) On ribbed or wove paper (on same sheet)		
Dl 75. 1c., brown	0 2	0 1
Dl 76. 3c., ultramarine ...	0 3	0 1
Dl 77. 5c., orange	0 3	0 1
Dl 78. 10c., dark green ...	0 9	0 1
Dl 79. 25c., purple	1 6	0 4
Dl 80. 50c., yellow-green ...	—	0 3
Dl 81. 1p., vermilion ...	—	0 4
Dl 82. 5p., lilac		
Dl 83. 10p., blue & brown ...	—	15 0
(b) On laid paper.		
Dl 84. 1c., brown	0 6	0 4
Dl 85. 3c., ultramarine ...	0 9	0 4
Dl 86. 5c., orange	1 6	0 4
Dl 87. 10c., dark green ...	2 6	0 6
Dl 88. 25c., purple		
Dl 89. 50c., yellow-green ...		
Dl 90. 1p., vermilion ...		

Type 229.

1880 Three-quarter portrait to left of Guerrero in oval. Dated 1880. Perf. 12. Type 229.

	UN. s. d	USED s. d.
(a) On laid paper.		
Dl 91. 1c., dark blue ...	0 2	0 1
Dl 92. 3c., yellow-brown ...	0 3	0 1
Dl 93. 5c., blue-green ...	0 4	0 1
Dl 94. 10c., violet	0 6	0 2
Dl 95. 25c., ultramarine ...	—	0 4
Dl 96. 50c., lilac	—	0 4
Dl 97. 1p., yellow-green ...	—	0 6
Dl 98. 5p., scarlet	—	5 0
Dl 99. 10p., red & black ...		
(b) On ribbed paper.		
Dl 100. 1c., dark blue ...	0 4	0 2
Dl 101. 3c., yellow-brown ...	0 6	0 2
Dl 102. 5c., blue-green ...	—	0 2
Dl 103. 10c., violet	—	0 3
Dl 104. 25c., ultramarine ...	—	0 6
Dl 105. 50c., lilac	—	0 6
Dl 106. 1p., yellow-green ...	—	1 0
Dl 107. 5p., scarlet		

1881 Three-quarter portrait to left of Ocampo in oval. Dated 1881. Perf 12. Types 230 & 231.

(a) On laid paper (laid lines sometimes not showing)

Type 230.

Type 231.

	UN. s. d	USED s. d
Dl 108. 1c., vermilion ...	0 2	0 1
Dl 109. 3c., yellow-green ..	0 3	0 1
Dl 110. 5c., orange	0 3	0 1
Dl 111. 10c., ulramarine ...	0 6	0 1
Dl 112. 25c., dark green ...	1 6	0 3
Dl 113. 50c., purple	—	0 3
Dl 114. 1p., dark blue ...	—	0 6
Dl 115. 5p., violet		
Dl 116. 10p., ultramarine and black	—	10 0
(b) On very thin wove paper.		
Dl 117. 1c., vermilion ...	0 6	0 4
Dl 118. 3c., yellow-green ...	1 6	1 0
Dl 119. 5c., orange	1 6	1 0
Dl 120. 10c., ultramarine ...	2 6	—
Dl 121. 50c., purple	—	4 0

Type 232.

	UN. s. d.	USED. s. d.
1882. Three-quarter portrait to left of Frias in oval. Dated 1882. Perf. 12. Type 232.		
(a) On laid paper (laid lines sometimes not showing).		
Dl 122. 1c., blue	0 2	0 1
Dl 123. 3c., orange	0 3	0 1
Dl 124. 5c., olive	0 4	0 1
Dl 125. 10c., yellow-brown ...	0 6	0 2
Dl 126. 25c., ultramarine ...	—	0 2
Dl 127. 50c., yellow-green ...	—	0 3
Dl 128. 1p., blue-violet ...	—	1 0
Dl 129. 5p., carmine		
Dl 130. 10p., brown & blue ...	—	7 6
(b) On very thin wove paper.		
Dl 131 1c., blue	—	0 2
Dl 132. 3c., orange	0 6	0 3
Dl 133. 5c., olive	—	0 6
Dl 134. 10c., yellow-brown ...	—	1 0
Dl 135. 25c., ultramarine ...	1 6	0 6
Dl 136. 50c., yellow-green ...	—	0 9
Dl 137. 1p., violet	—	0 9
Dl 138. 5p., carmine		

Type 233.

1883. Head of Hidalgo to left in oval. Dated 1883. Laid paper Perf. 12. Type 233.		
Dl 139. 1c., brown	0 3	0 1
Dl 140. 3c., ultramarine ...	0 4	0 1
Dl 141. 5c., blue-green ...	0 6	0 1
Dl 142. 10c., vermilion ...	0 9	0 1
Dl 143. 25c., orange	—	0 2
Dl 144. 50c., violet	—	0 4
Dl 145. 1p., dark brown ...	—	0 9
Dl 146. 5p., carmine		
Dl 147. 10p., red and black ...		
Dl 148. 25p., green & red-brown		
Dl 149. 50p., blue and olive ...		

Type 234.

	UN. s. d	USED. s. d.
July 1883. Three-quarter portrait of Mora to left in circle. Dated 1883-1884. Laid paper. Perf. 12. Type 234.		
Dl 150. 1c., ultramarine ...	0 2	0 1
Dl 151. 2c., yellow-brown ...		
Dl 152. 3c., yellow-green ...	0 4	0 1
Dl 153. 3c., bronze-green ...	0 6	0 2
Dl 154. 5c., dark blue ...	0 9	0 1
Dl 155. 10c., brown	0 9	0 1
Dl 156. 25c., red	1 6	0 1
Dl 157. 50c., orange	—	0 2
Dl 158. 1p., violet	—	0 2
Dl 159. 5p., dark green ...		
Dl 160. 10p., green and brown		
Dl 161. 25p., green and brown		
Dl 162. 50p., violet and brown		
Var: Imperf.		
Dl 163. 1c., ultramarine ...		

Type 235.

1885. Head of Hidalgo to left in oval. Dated 1885-1886. Laid paper. Perf. 12. Type 235.		
Dl 164. 1c., bronze-green ...	0 2	0 1
Dl 165. 2c., ultramarine ...	0 6	0 2
Dl 166. 3c., orange	0 4	0 1
Dl 167. 5c., violet	0 6	0 1
Dl 168. 10c., dark blue ...	0 9	0 2
Dl 169. 25c., yellow-brown ...	—	0 2
Dl 170. 50c., vermilion ...	—	0 3
Dl 171. 1p., green	—	0 6
Dl 172. 5p., blue		
Dl 173. 10p., red		
Dl 174. 25p., orange and black		
Dl 175. 50p., carmine & black		
Var: Imperf.		
Dl 176. 1c., bronze-green ...		
Dl 177. 3c., orange		
Dl 178. 25c., yellow-brown ...		
Dl 179. 1p., green		
Dl 180. 10p., red		
Dl 181. 25p., orange and black		
1886. Head of Hidalgo to left in oval. Dated 1886-1887. Wove paper. Perf. 12. Type 236.		
Dl 182. 1c., yellow-brown ...	0 2	0 1
Dl 183. 2c., ,, ...	0 3	0 1
Dl 184. 3c., ,, ...	0 4	0 1
Dl 185. 5c., ,, ...	0 4	0 1
Dl 186. 10c., ,, ...	0 8	0 1
Dl 187. 25c., ,, ...	—	0 2

	UN. s. d.	USED s. d.
Dl 188. 50c., yellow-brown ...	—	0 2
Dl 189. 1p., rosy-red	—	0 4
Dl 190. 5p., ,, ...		
Dl 191. 10p., ,, ...		
Dl 192. 25p., green		
Dl 193. 50p., ?		

Type 236.

Type 237.

1887 Head of Morelos to right in oval. Dated 1887-1888. Laid paper. Perf. 12. Type 237.

Dl 194. 1c., dark green ...	—	0 1
Dl 195. 2c., ,, ...	—	0 1
Dl 196. 3c., ,, ...	—	0 2
Dl 197. 5c., ,, ...	—	0 1
Dl 198. 10c., ,, ...	—	0 1
Dl 199. 25c., ,, ...	—	0 2
Dl 200. 50c., ,, ...	—	0 2
Dl 201. 1p., red	—	0 3
Dl 202. 5p., ,, ...		
Dl 203. 10p., ,, ...	—	2 6
Dl 204. 25p., ,, imperf. ...		
Dl 205. 50p., ,, ,, ...		

Type 238.

1888. Three-quarter portrait to left of Juarez in oval. Dated 1888-1889. Laid paper. Perf. 12. Type 238.

	UN. s. d.	USED s. d.
Dl 206. 1c., red	0 2	0 1
Dl 207. 2c., ,, ...	—	0 1
Dl 208. 3c., ,, ...	—	0 1
Dl 209. 5c., ,, ...	—	0 1
Dl 210 10c., ,, ...	—	0 1
Dl 211. 25c., ,, ...	—	0 2
Dl 212. 50c., ,, ...	—	0 2
Dl 213. 1p., violet	—	0 3
Dl 214. 5p., ,, ...	—	2 6
Dl 215. 10p., ,, ...		
Dl 216. 25p., ,, & red (Imperf)		
Dl 217. 50p., ,, & brown (,,)		

Var; Perf. 6.

Dl 218. 1c., red		
Dl 219. 2c., ,, ...		
Dl 220. 3c., ,, ...	—	1 6
Dl 221. 5c., ,, ...		
Dl 222. 10c., ,, ...		

Type 239.

1889 Portrait of Hidalgo in oval. Dated 1889-1890. Laid paper. Perf. 12 Type 239.

Dl 223. 1c., orange	—	0 1
Dl 224. 2c., ,, ...	—	0 1
Dl 225. 3c., ,, ...	—	0 1
Dl 226. 5c., ,, ...	—	0 1
Dl 227. 10c., ,, ...	—	0 1
Dl 228. 25c., ,, ...	—	0 2
Dl 229. 50c., ,, ...	—	0 2
Dl 230. 1p., purple-blue ...	—	0 3
Dl 231. 5p., ,, ...	—	2 6
Dl 232. 10p., ,, ...		
Dl 233. 25p., ,, ...		
Dl 234. 50p., ,, ...		

Type 240.

1890. Portrait of Victoria in oval Dated 1890-91. Thin lilac tinted wove paper. Perf. 12. Type 240.

		UN. s. d.	USED. s. d.
Dl 235.	1c., dark green ...	0 2	0 1
Dl 236.	2c., ,, ...	—	0 1
Dl 237.	3c., ,, ...	—	0 1
Dl 238.	5c., ,, ...	—	0 1
Dl 239.	10c., ,, ...	—	0 1
Dl 240.	25c., ,, ...	—	0 2
Dl 241.	50c., ,, ...	—	0 2
Dl 242.	1p., deep carmine ...	—	0 3
Dl 243.	5p., ,, ...	—	1 6
Dl 244.	10p., ,, ...	—	4 0
Dl 245.	25p., ,, ...		
Dl 246.	50p., ,, ...		

Type 241.

1891. Three quarter portrait to right of Lerdo de Tejada in oval Dated 1891-1892. Tinted wove paper. Perf. 12. Type 241.

Dl 247.	1c., brown on green-[ish	—	0 1
Dl 248.	2c., ,,	—	0 1
Dl 249.	3c., ,,	—	0 1
Dl 250.	5c., ,,	—	0 1
Dl 251.	10c., ,,	—	0 1
Dl 252.	25c., ,,	—	0 2
Dl 253.	50c., ,,	—	0 2
Dl 254.	1p., violet on azure	—	0 6
Dl 255.	5p., ,,	—	4 0
Dl 256.	10p., ,,	—	6 0
Dl 257.	25p., ,,		
Dl 258.	50p., ,,		

Type 242.

1892. Three quarter portrait to left in oval. Dated 1892-1893. Laid paper. Perf. 12. Type 242.

Dl 259.	1c., greenish-blue ...	—	0 1
Dl 260.	2c., ,, ...	—	0 1
Dl 261.	3c., ,, ...	—	0 2
Dl 262.	5c., ,, ...	—	0 1
Dl 263.	10c., ,, ...	—	0 1
Dl 264.	25c., ,, ...	—	0 2
Dl 265.	50c., ,, ...		
Dl 266.	1p., red-brown ...	—	0 6
Dl 267.	5p., ,, ...		
Dl 268.	10p., ,, ...		
Dl 269.	25p., ,, ...		
Dl 270.	50p., ,, ...		

Type 243.

1893. Three quarter portrait to left in oval. Dated 1893-1894. Wove paper. Perf. Type 243.

Dl 271.	1c., dark brown ...	0 2	0 2
Dl 272.	2c., ultramarine ...	—	0 1
Dl 273.	3c., bronze-green ..	0 6	0 2
Dl 274.	5c., red-brown ...	—	0 2
Dl 275.	10c., rosy-red ...	—	0 1
Dl 276.	25c., orange-brown ...	—	0 2
Dl 277.	50c., olive-green ...	—	0 3
Dl 278.	1p., greenish-blue ...	—	0 6
Dl 279.	5p., green		
Dl 280.	10p., dark blue ...		
Dl 281.	25p., violet		
Dl 282.	50p., carmine ...		

Type 244.

1894. Eagle in rectangle. Dated 1894-1895. Perf. 12. Type 244.

Dl 283.	1c., vermilion ...	0 2	0 1
Dl 284.	2c., yellow-brown ...	—	0 1
Dl 285.	3c., violet-brown ...	—	0 2
Dl 286.	5c., puce	—	0 1
Dl 287.	10c., dark-green ...	—	0 1
Dl 288.	25c., claret	—	0 2
Dl 289.	50c., pale blue ...	—	0 3
Dl 290.	1p., carmine ...	—	0 4
Dl 291.	5p., orange		
Dl 292.	10p., greenish-blue ...		
Dl 293.	50p., violet		
Dl 294.	100p., slate-blue ...		

1895. Head of Liberty to left in rectangle. Dated 1895-1896. Perf. 12. Type 245.

Dl 295.	1c., orange-yellow ...	0 2	0 1
Dl 296.	2c., vermilion ...	0 3	0 1
Dl 297.	5c., green	—	0 2

Type 245.

		UN. s.	UN. d.	USED. s.	USED. d.
Dl 298.	10c., ultramarine ...	—		0	2
Dl 299.	25c., yellow-brown ...	—		0	4
Dl 300.	50c., claret	3	0	0	4
Dl 301.	1p., yellow-green ...	—		0	6
Dl 302.	5p., lilac				
Dl 303.	10p., red-brown ...				
Dl 304.	50p., olive-green ...				

Type 246.

1896. Head of Liberty to left in circle. Dated 1896 - 1897. Perf. 12. Type 246.

Dl 305.	1c., yellow-brown ...	0	2	0	1
Dl 306.	2c., ultramarine ...	0	3	0	1
Dl 307.	5c., orange	0	6	0	2
Dl 308.	10c., brown	—		0	2
Dl 309.	25c., yellow-green ...				
Dl 310.	50c., red	—		0	4
Dl 311.	1p., lilac				
Dl 312.	5p., blue-green ...				
Dl 313.	10p., slate blue ...				
Dl 314.	50p., ?				
Dl 315.	100p., rose & lilac				

Type 247.

1897. Eagle in circle. Dated 1897-1898. Perf. 12. Type 247.

Dl 316.	1c., orange	0	2	—	
Dl 317.	2c., bright-red ...	0	3	—	
Dl 318.	5c., brown				
Dl 319.	10c., light blue ...				
Dl 320.	25c., olive				
Dl 321.	50c., emerald-green				
Dl 322.	1p., blue				
Dl 323.	5p., magenta ...				
Dl 324.	10p., violet				
Dl 325.	50p., carmine ...				

Type 248.

1898. Eagle on shield & diagonal band bearing name and date in rect. Dated 1898-1899. Perf. 12. Type 248.

		UN. s.	UN. d.	USED. s.	USED. d.
Dl 326.	1c., yellow-brown ...	0	2	—	
Dl 327.	2c., ultramarine ...	0	3	—	
Dl 328.	5c., orange	0	6	—	
Dl 329.	10c., brown				
Dl 330.	25c., blue				
Dl 331.	50c., red				
Dl 332.	1p., violet				
Dl 333.	5p., red-brown ...				
Dl 334.	10p., emerald ...				
Dl 335.	50p., blue				

Type 249.

1899. Goddess of Justice in oval. Dated 1899-1900. Perf. 12. Type 249.

Dl 336.	1c., green	0	2	—	
Dl 337.	2c., orange	0	3	—	
Dl 338.	5c., ultramarine ...				
Dl 339.	10c., emerald-green				
Dl 340.	25c., yellow-brown ...				
Dl 341.	50c., blue				
Dl 342.	1p., red				
Dl 343.	5p., carmine ...				
Dl 344.	10p., sky blue ...				
Dl 345.	50p., red-brown ...				

Type 250.

	UN. s. d.	USED. s. d.
1900. Portrait in oval. Dated 1900-1901. Perf. 12. Type 250.		
Dl 346. 1c., brown	0 2	—
Dl 347. 2c., ultramarine ...	0 3	—
Dl 348. 5c., green		
Dl 349. 10c., red		
Dl 350. 25c., blue		
Dl 351. 50c., grey-green ...		
Dl 352. 1p., greenish blue ...		
Dl 353. 5p., rose		
Dl 354. 10p., green		

Type 251

1901. Portrait in oval. Dated 1901-1902. Perf 12. Type 251.		
Dl 355. 1c, green	0 2	—
Dl 356. 2c., dull blue ...	0 3	—
Dl 357. 5c, yellow-brown ...		
Dl 358. 10c., ultramarine ...		
Dl 359. 25c, vermilion ...		
Dl 360. 50c., slate-blue ...		
Dl 361. 1p., brown-violet ...		
Dl 362. 5p., dark grey ...		
Dl 363. 10p., dark carmine ...		
Dl 364. 25p., ?		
Dl 365. 50p., ?		
Dl 366. 100p., ?		
Dl 367. 200p., ?		
1902. Eagle in circle. Dated 1902-1903. Perf. 12.		
Dl 368. 1c., orange		
Dl 369. 2c, dark green ...		
Dl 370. 5c., sky blue ...		
Dl 371. 10c., red-brown ...		
Dl 372. 25c, light brown ...		
Dl 373. 50c., ?		
Dl 374. 1p., olive-grey ...		
Dl 375. 5p., ?		
Dl 376. 10p., dark blue ...		
Dl 377. 50p., red-brown ...		
Dl 378. 100p., red & green ...		
Dl 379. 200p., violet & brown		
1903. Small eagle in rect. Dated 1903-1904. On tinted paper. Perf 12.		
Dl 380. 1c., carmine & green		
Dl 381. 2c., black & orange		
Dl 382. 5c., indigo		
Dl 383. 10c., brown & blue ...		
Dl 384. 25c., pink & green ...		
Dl 385 50c., dark blue & olive		
Dl 386. 1p., dark blue & yellow		

	UN. s. d.	USED. s. d.
1904. Eagle in rect. Dated 1904-1905. Perf 12		
Dl 387. 1c, green		
Dl 388. 2c, red		
Dl 389. 5c., brown		
Dl 390. 10c, yellow		
Dl 391. 25c, black		
Dl 392. 50c, violet		
Dl 393. 1p., light blue ..		
Dl 394. 5p., green		
Dl 395. 10p., red		
Dl 396. 50p, dark-blue ...		
1905. Eagle in oval. Dated 1905-1906. Perf 12		
Dl 397. 1c, sepia		
Dl 398. 2c., blue		
Dl 399. 5c., green		
Dl 400. 10c., black		
Dl 401. 25c., claret		
Dl 402. 50c., blue-green ...		
Dl 403. 1p, carmine ...		
Dl 404. 5p., red-brown ...		
Dl 405. 10p., dark green ...		
Dl 406. 50p., blue & carmine		
Dl 407. 100p., pale blue & gr'n		
Dl 408. 500p., br'n & pale blue		
1906. Portrait in oval. Dated 1906-1907. Perf 12.		
Dl 409. 1c., green		
Dl 410. 2c., orange		
Dl 411. 5c., blue		
Dl 412. 10c., sepia		
Dl 413. 25c., carmine ...		
Dl 414. 50c., bright violet ...		
Dl 415. 1p., light brown ...		
Dl 416. 5p., bright rose ...		
Dl 417. 10p., deep slate ...		
Dl 418. 50p., light-green ...		
Dl 419. 100p., red & black ...		

HILAZA Y TEJIDOS.

Type 252.

1893. Inscriptions and value in rectangle. Stamp, with "talon" dated 1893 - 1895. Perf. 12. Type 252.		
H 1. 5c., black & yellow ...		
H 2. 20c., black & green ...	—	1 6
H 3. 1p, black & salmon	—	1 6
H 4. 5p., black & sky-blue		
H 5. 20p., black & brown ...		

Type 253.

1894. Various designs. Stamp, with "talon", dated 1894-1895. Perf. 12 Type 253.

		UN. s. d.	USED. s. d.
H 6.	5c., violet	—	1 6
H 7.	20c., brown		
H 8.	1p, blue-green ...		
H 9.	5p, rose		
H 10.	20p, sky-blue ...		

Type 254.

1895. Various designs. Stamp, with "talon", dated 1895-1896. Perf. 12. Type 254.

		UN. s. d.	USED. s. d.
H 11.	5c., yellow-green ...	—	1 6
H 12.	20c., red	—	1 0
H 13.	1p, pale blue ...		
H 14.	5p, grey		
H 15.	20p, orange-red ...		
H 16.	100p., yellow brown		

Type 255.

1896. Various designs. Stamp, with "talon", dated 1896-1897. Perf. 12. Type 255.

		UN. s. d.	USED. s. d.
H 17.	5c., orange		
H 18.	20c., olive		
H 19.	1p, brown-violet ...		
H 20.	5p, blue		
H 21.	20p, light brown ...		
H 22.	100p, pale rose ...		

1897. Various designs. Stamp, with "talon" dated 1897-1898. Perf. 12.

		UN. s. d.	USED. s. d.
H 23.	5c., violet		
H 24.	20c., grey		
H 25.	1p., red		
H 26.	5p., bistre		
H 27.	50p., pale green ...		
H 28	100p, sky-blue ...		

1898. Various designs. Stamp, with "talon" dated 1898-1899. Perf. 12.

		UN. s. d.	USED. s. d.
H 29.	5c., brown		
H 30.	20c., violet		
H 31.	1p., dark blue ...		
H 32.	5p, yellow-green ...		
H 33.	20p., vermilion ...		
H 34.	100p., sky-blue ...		

Type 256.

1899. Various designs. Stamp, with "talon," dated 1899-1900. Perf. Type 256.

		UN. s. d.	USED. s. d.
H 35.	5c., red		
H 36.	20c., blue		
H 37.	1p., orange		
H 38.	5p., light blue ...		
H 39.	20p., green		
H 40.	100p., ?		

Type 257.

	UN. s. d.	USED. s. d.
1900. Various designs. Stamp, with "talon," dated 1900-1901. Perf. Type 257.		
H 41. 5c., green		
H 42. 20c., dark brown ...		
H 43. 1p., red		
H 44. 5p., blue		
H 45. 20p., yellow		
H 46. 100p., red-brown ...		
1901. Various designs. Stamp, with talon, dated 1901-1902 Rouletted.		
H 47. 5c., vermilion ...		
H 48. 20c., sky-blue		
H 49. 1p., grey		
H 50. 5p., bistre		
H 51. 20p., yellow-brown ...		
H 52. 100p., green		
1902. Various designs. Stamp, with talon, dated 1902-1903. Perf.		
H 53. 5c., yellow-green ...		
H 54. 20c., bistre		
H 55. 1p., vermilion ...		
H 56. 5p., sky-blue		
H 57. 20p., lilac		
H 58. 100p., rose		
H 59. 500p., grey-green ...		
1903. Various designs. Stamp, with talon dated 1903-1904 Perf.		
H 60. 5c., dark blue ...		
H 61. 20c., red		
H 62. 1p., light brown ...		
H 63. 5p., mauve		
H 64. 20p., ?		
H 65. 100p., ?		
H 66. 500p., ?		
1904. Various designs. Stamp, with "talon," dated 1904-1905 Perf.		
H 67. 5c., lilac		
H 68. 20c., light brown ...		
H 69. 1p., blue		
H 70. 5p., green		

INSTRUCCION PRIMARIA.

Type 258.

	UN. s. d.	USED. s. d.
1889. Inscriptions and date 1889-1890 Pin Perf. Type 258.		
I 1. 12c., blue	2 0	—
I 2. 15c., violet		
I 3. 30c., rose		
I 4. 50c., ultramarine ...		
I 5. 70c., orange-brown ...		
I 6. 1p., black		
I 7. 1.50p., violet		
I 8. 1.70p., sepia		

Type 259.

	UN. s. d.	USED. s. d.
1890. Inscriptions and date 1890-1891. Pin perf. Type 259		
I 9. 12c., black	0 3	—
I 10. 15c., rose	0 4	—
I 11. 20c., blue	0 6	—
I 12. 30c., dark green ...	0 6	—
I 13. 40c., slate	0 9	—
I 14. 50c., violet	0 6	—
I 15. 60c., orange	0 9	—
I 16. 70c., dark brown ...	0 9	—
I 17. 80c., rose	0 9	—
I 18. 90c., brown	1 6	—
I 19. 1p., green	1 6	—
I 20. 120c., bronze-green ...	1 6	—
I 21. 150c., lilac	2 0	—
I 22. 170c., brown-violet ...		
I 23. 2p., ultramarine ...	3 0	—
1891. Figure of value in oval with inscriptions and date 1891-1892. Pin perf. Type 260.		
I 24. 12c., light blue ...	0 3	—
I 25. 15c., dark green ...	0 6	—
I 26. 20c., red	0 4	—
I 27. 30c., violet	0 6	—
I 28. 40c., dark blue ...	0 9	—
I 29. 50c., black	0 9	—

		UN. s. d.	USED. s. d.
I 30.	70c., grey		
I 31.	80c., yellow-green ...	3 0	—
I 32.	1p., ultramarine ...		

Type 260.

Type 261.

1892. Figure of value and inscriptions with date 1892-1893. Pin perf. Type 261.

I 33.	12c., black	0 6	—
I 34.	15c., light blue	0 6	—
I 35.	20c., red	0 8	—
I 36.	30c., violet	0 9	—
I 37.	40c., green	1 3	—
I 38.	50c., brown	1 6	—
I 39.	70c., ochre		
I 40.	1p., orange		
I 41.	120c., grey		
I 42.	150c., greenish-b'ue ...	5 0	—
I 43.	2p., yellow-brown ...		

Type 262.

1893. Inscriptions and value, with date 1893-1894. Pin Perf. Type 262.

I 44.	12c., carmine		
I 45.	15c., black		
I 46.	20c., blue		
I 47.	30c., dark green ...	0 8	—
I 48.	40c., yellow-green ...	0 10	—
I 49.	50c., rose	1 0	—
I 50.	60c., black	1 0	—
I 51.	70c., grey	1 3	—
I 52.	80c., indigo	1 3	—
I 53.	90c., ochre	1 6	—
I 54.	1p., carmine	2 0	—
I 55.	120c., yellow-brown ...	1 6	—
I 56.	150c., lilac...	3 6	—
I 57.	170c., violet	5 0	—
I 58.	2p., brown	6 0	—

Type 263.

1894. Figure of value in oval, with date 1894-1895. Rouletted. Type 263.

I 59.	12c., black	0 8	—
I 60.	15c., vermilion	1 0	—
I 61.	20c., mauve		
I 62.	30c., vermilion		
I 63.	80c., grey		
I 64.	1p., dark blue		

Type 264.

1895. Figure of value in rect., with date 1895-1896. Pin perf. Type 264.

I 65.	12c., blue	0 6	—
I 66.	15c., violet	0 6	—
I 67.	20c., vermilion	0 9	—
I 68.	40c., pale green	1 0	—
I 69.	50c., rose	1 6	—
I 70.	60c., slate	2 0	—
I 71.	80c., dark blue	2 0	—
I 72.	90c., yellow-bistre ...	3 0	—
I 73.	120c., red-brown		

1896. Portrait of Juarez in oval with date 1896-1897. Pin. perf.

I 74.	12c., dull rose		
I 75.	50c., magenta		

1897. Figure of value in oval. Pin perf.

I 76.	12c., black		
I 77.	50c., yellow		

1898. Map to left, figure of value to right. Pin perf.

I 78.	12c., blue		

1899. Arms with figure of value below. Pin perf.

I 79.	50c., blue		
I 80.	100c., pale green		

MERCANCIAS CUOTIZADAS.

Type 265.

	UN. s. d.	USED. s. d.
Jan. 1881. Oblong, 65 x 23 mm. with portrait of Ocampo in centre. Perf. 12. Type 265.		
(a) Laid paper.		
M 1. ½c., ultramariue ...	0 3	0 2
M 2. 1c., blue	0 4	0 2
M 3. 3c, brown	0 6	0 4
M 4. 5c, dark green ...	1 0	0 9
M 5. 10c., vermilion	1 6	0 6
Var: Imperf.		
M 6. ½c., ultramarine ...		
M 7. 5c., dark green ...		
(b) Thin wove paper.		
M 8. ½c., ultramarine ...		
M 9. 1c., blue		
M 10. 3c., brown	—	1 6
Feb. 1881. For the use of the cigarette factory "Fabrica del Borrego." Type 267 with circle replaced by the head of a ram. Dated 1881. Perf. 12.		
M 11. ½c., pale blue ...		
M 12. 1c., dark blue ...		
1881. Type of Documentos (Type 230) of this date. Perf. 12.		
M 13. 50c., ollive		
M 14. 1p., orange		
M 15. 5p., green		
M 16. 10p., violet		
1881. Oblong 72 x 16 mm. with monogram "M C" in rect. Dated 1881. Imperf. Type 266.		
M 17. ½c., blue	0 4	0 4
M 18. ½c, blue on yellow ...	—	1 6

Type 266.

Type 267.

	UN. s. d.	USED. s. d.
1881. Oblong, 90 x 10 mm., with engine-turned circle in centre. Dated 1881. Type 267.		
(a) Imperf.		
M 19. ½c, ultramarine ...	0 2	—
M 20. 1c., blue		

	UN. s. d.	USED. s. d.
(b) Perf. 12.		
M 21. ½c., ultramarine ...	0 2	—
M 22. 1c., blue	—	0 6

Type 268.

1883. Oblong, 60 x 12 mm., with engine-turned design. Dated 1883. Type 268.

	UN. s. d.	USED. s. d.
(a) Imperf.		
M 23. ¼c., blue	0 1	—
M 24. ½c., claret	0 1	—
M 25. 1c., brown	0 2	—
M 26. 2c., bronze-green ...		
M 27. 2c., grey		
M 28. 3c., dark-blue ...	0 4	—
M 29. 5c., orange		
M 30. 10c., green	0 6	0 4
M 31. 20c., grey		
M 32. 25c., vermilion ...		
(b) Perf. 12.		
M 33. ¼c., blue		
M 34. ½c., claret	0 4	—
M 35. 1c., brown	0 4	—
M 36. 2c., bronze-green ...		
M 37. 2c., grey		
M 38. 3c., dark blue ...		
M 39. 5c., orange		
M 40. 10c., green		
M 41. 20c., grey		
M 42. 25c., vermilion ...		

1884. Oblong, 53 x 35 mm., with engine-turning in circle on right. Thin wove paper. Perf. 12. Type 269.

	UN. s. d.	USED. s. d.
M 43. 1p., ultramarine ...	—	2 6
M 44. 5p., dark green ...	—	12 6
M 45. 10p., carmine		
M 46. 50p., green		

Type 269.

METALES PRECIOSOS.

Type 270.

1895. Inscriptions on ruled ground, with date 1895-1896. Perf. 12. Type 270.

	UN. s. d.	USED. s. d.
Mp 1. 10c., brown & yellow		
Mp 2. 1p., brown & grey ...		
Mp 3. 10p., gr'n & yellow-gr'n		
Mp 4. 100p., blue & pale blue		
Var: Error "$01" instead of $10 on left		
Mp 5. 10p., gr'n & yellow gr'n		

1896. Similar to last, with date 1896-1897. Perf. 12.

	UN. s. d.	USED. s. d.
Mp 6. 10c., black on lilac ...		
Mp 7. 1p., ,, on grey ...		
Mp 8. 10p., ,, on blue ...		
Mp 9. 100p., ,, on flesh ...		

1897. Inscription and value in rect., with date 1897-1898. Perf. 12.

	UN. s. d.	USED. s. d.
Mp 10. 10c., pale blue ...		
Mp 11. 1p., vermilion ...		
Mp 12. 10p., bistre		
Mp 13. 100p., solferino ...		

	UN. s. d.	USED. s. d.
1898. Value in centre & inscriptions in rect., with date 1898-1899. Perf. 12.		
Mp 14. 10c., deep violet ...		—
Mp 15. 1p., vermilion ...		—
Mp 16. 10p., olive-green ...		—
Mp 17. 100p., yellow-brown ...		
1899. Similar to last, with date 1899-1900 Perf. 12.		
Mp 18. 10c., red-brown ...		
Mp 19. 1p., violet		
Mp 20. 10p., vermilion ...		
Mp 21. 100p., green		
1900. Similar to last with date 1900-1901. Perf. 12.		
Mp 22. 10c., light green ...		
Mp 23. 1p., brown		
Mp 24. 10p., dark blue ...		
Mp 25. 100p., violet		
1901. Similar to last, with date 1901-1902. Rouletted.		
Mp 26. 10c., dark blue ...		
Mp 27. 1p., violet		
Mp 28. 10p., olive		
Mp 29. 100p., red-brown ...		
1902. Eagle and rising sun in centre, with date 1902-1903. Perf. 12.		
Mp 30. 10c., brown-grey ...		
Mp 31. 1p., ? ...		
Mp 32. 10p., ? ...		
Mp 33. 100p., ? ...		
1903. Type of "Documentos" for this year. Perf. 12.		
Mp 34. 10c., brown		
Mp 35. 1p., pale blue ...		
Mp 36. 10p., ? ...		
Mp 37. 100p., ? ...		
1904. Figure of value in small central oval, with date 1904-1905. Perf. 12.		
Mp 38. 10c., green		
Mp 39. 1p., claret		
Mp 40. 10p., blue		
Mp 41. 100p., grey		

PAPEL.

1899. Oblong rect., 58 x 16 mm., with inscription. Type 271.

	UN. s. d.	USED. s. d.
P 1. 1$, black		—

Type 271.

PAPEL SELLADO.

Type 272.

1863. Inscription in circular frame. Thin blue paper. Type 272.

	UN. s. d.	USED. s. d.
Ps 1. ½r., black (8°) ..		
Ps 2. 1r., .. (7°) ...		
Ps 3. 2r., .. (6°) ...	—	10 0
Ps 4. 4r., .. (5°) ...	12 0	—
Ps 5. 1p., .. (4°) ...		
Ps 6. 2p., .. (3°) ...		
Ps 7. 4p., .. (2°) ...		
Ps 8. 8p., .. (1°) ...		

PROPRIEDAD RAIZ.

1892. Inscription in oblong, 58 x 13 mm., on ruled background. Perf. 12.

	UN. s. d.	USED. s. d.
Pr 1. 5p., pale blue & brown		
Pr 2. 10p., pink & carmine ...		
Pr 3. 20p., lilac & brown ...		

RENTA INTERIOR.

1885. Long rect., 12 x 60 mm., for the two lowest values and oblong rect., 40 x 20 mm., for the higher values. Figures of value in centre. Dated 1885-1886. Perf. 12. Type 273.

Type 273.

		UN. s. d.	USED. s. d.
R 1.	¼c., dark green ...	0 2	—
R 2.	½c., orange	0 2	—
R 3.	½c., pale yellow ...	0 4	—
R 4.	1c., green	0 2	0 2
R 5.	2c., greenish-blue ...	—	0 2
R 6.	5c., ultramarine ...	—	0 2
R 7.	10c., brown	—	0 2
R 8.	25c., olive-bistre ...	—	0 4
R 9.	50c., vermilion ...	—	0 6
R 10.	1p., violet	—	0 6
R 11.	1p., dark blue ...	—	0 9
R 12.	5p., red-brown ...	—	5 0
R 13.	10p., brown-violet ...	—	7 6

Type 274.

1886. Head of Hidalgo to left in oval. Dated 1886-1887. Perf. 12. Type 274.

R 14.	1c., green	—	0 2
R 15.	2c., ,, ...	—	0 2
R 16.	5c., ,, ...	—	0 2
R 17.	10c., ,, ...	—	0 2
R 18.	25c., ,, ...	—	0 3
R 19.	50c., ,, ...	—	0 3
R 20.	1p., claret	—	0 4
R 21.	5p., ,, ...	—	6 0
R 22.	10p., ,, ...		

1887. Long rect., 15 x 62 mm., with head of Morelos to right in oval. Dated 1887-1888. Type 275.

(a) Perf. 12.

R 23.	¼c., red-brown ...	—	0 1
R 24.	½c., olive-brown ...	0 2	0 1

(b) Perf. 6.

R 25.	¼c., red-brown ...	0 3	—
R 26.	½c., olive-brown ...		

Type 275.

Type 276.

1887. Figure of value in small circle in centre of rect. Dated 1887-1888. Perf. 12. Type 276.

		UN. s. d.	USED. s. d.
R 27.	1c., brown	0 2	—
R 28.	2c., ,, ...	—	0 2
R 29.	5c., ,, ...	—	0 2
R 30.	10c., ,, ...	—	0 2
R 31.	25c., ,, ...	—	0 2
R 32.	50c., ,, ...	—	0 2
R 33.	1p., ultramarine ...	—	0 3
R 34.	5p., ,, ...	—	2 6
R 35.	10p., ,, ...		
R 36.	25p., ,, ...		
R 37.	50p., ,, ...		
R 38.	100p., ,, ...		

Var.: Imperf.

R 39.	25c., brown		
R 40.	50c., ,, ...		

Type 277.

1888. Long rect., 12 x 60 mm. with figure of value in oval. Dated 1888-1889. Perf. 12. Type 277.

	UN. s. d.	USED. s. d.
(a) Perf. 12.		
R 41. ¼c., orange	0 1	—
R 42. ½c., yellow-brown ...	0 3	—
(b) Perf. 6.		
R 43. ¼c., orange	1 6	—
R 44. ½c., yellow-brown ...	1 0	—

Type 276.

1888. Figure of value in centre of rect. Dated 1888-1889. Laid paper. Perf. 12. Type 276.

	UN. s. d.	USED. s. d.
R 45. 1c., dark green ...	0 2	0 1
R 46. 2c., ,, ...	—	0 2
R 47. 5c., ,, ...	—	0 2
R 48. 10c., ,, ...	0 6	0 2
R 49. 25c., ,, ...	—	0 3
R 50. 50c., ,, ...	—	0 6
R 51. 1p., red	—	1 0
R 52. 5p., ,, ...		
R 53. 10p., ,, ...		
R 54. 25p., ,, ...		
R 55. 50p., ,, ...		
R 56. 100p., ,, ...		

Type 277.

1889. Long rect., 12 x 60 mm., with figures of value. Dated 1889-1890. Perf. 12. Type 277.

	UN. s. d.	USED. s. d.
R 57. ¼c., dark blue ...	0 1	—
R 58. ½c., bright red ...	0 1	—

Type 278.

1889. Three-quarter portrait to left of Juarez in oval. Dated 1889-1890. Laid paper. Perf. 12. Type 278.

	UN. s. d.	USED. s. d.
R 59. 1c., chestnut	—	0 1
R 60. 2c., ,, ...	—	0 1
R 61. 5c., ,, ...	—	0 2
R 62. 10c., ,, ...	—	0 2
R 63. 25c., ,, ...	—	0 4
R 64. 50c., ,, ...	—	0 6
R 65. 1p., blue-green ...	—	0 9
R 66. 5p., ,, ...	—	3 6
R 67. 10p., ,, ...	—	5 0
R 68. 25p., ,, ...		
R 69. 50p., ,, ...		
R 70. 100p., ,, ...		
Var.: Wove paper.		
R 71. 5c., chestnut		

Type 279.

1890. Cap of Liberty and rays in circle in centre of rect Thin tinted paper. Dated 1890-1891 Perf. 12 Type 279

		UN. s.	UN. d.	USED. s.	USED. d.
R 72.	½c., red	0	9	—	
R 73.	½c., ,, ...	1	0	0	9
R 74.	1c., ,, ...	0	4	0	1
R 75.	2c., ,, ...	—		0	1
R 76.	5c., ,, ...	—		0	1
R 77.	10c., ,, ...	—		0	1
R 78.	25c., ,, ...	—		0	2
R 79	50c., ,, ...	—		0	3
R 80.	1p., violet	—		0	9
R 81.	5p., ,, ...	—		3	0
R 82.	10p., ,, ...	—		4	0
R 83.	25p., ,, ...				
R 84.	50p., ,, ...				
R 85.	100p., ,, ...				

Type 280.

1891. Portrait of President Arista in oval. Dated 1891-1892. Perf 12 Type 280.

		UN. s.	UN. d.	USED. s.	USED. d.
R 86.	¼c., green on greenish	1	0	—	
R 87.	½c., ,,	1	0	—	
R 88.	1c., ,,	—		0	1
R 89.	2c., ,,	—		0	1
R 90.	5c., ,,	—		0	1
R 91.	10c., ,,	—		0	1
R 92.	25c., ,,	—		0	3
R 93.	50c., ,,	—		0	4
R 94.	1p., carmine on lilac	—		1	0
R 95.	5p., ,,				
R 96.	10p., ,,				
R 97.	25p., ,,				
R 98.	50p., ,,				
R 99.	100p., ,,				

Type 281.

1892. Portrait in oval. Dated 1892-1893. Stamp with "talon" Laid paper. Perf. 12. Type 281.

		UN. s.	UN. d.	USED. s.	USED. d.
R 100.	¼c., yellow-brown ...	0	9	—	
R 101.	½c., ,, ...	0	6	—	
R 102	1c., ,, ...	0	3	0	1
R 103.	2c., ,, ...	0	4	0	1
R 104.	5c., ,, ...	—		0	1
R 105	10c., ,, ...	—		0	1
R 106.	25c., ,, ...				
R 107.	50c., ,, ...	—		0	4
R 108.	1p., ultramarine ...	—		0	6
R 109.	5p., ,, ...				
R 110.	10p., ,, ...				
R 111.	25p., ,, ...				
R 112.	50p., ,, ...				
R 113.	100p., ,, ...				

Type 282.

1893. Portrait in oval. Dated 1893-1894. Stamp with "talon." Perf. 12. Type 282.

		UN. s.	UN. d.	USED. s.	USED. d.
R 114.	1c., brown	0	3	0	1
R 115.	2c., ultramarine ...	—		0	1
R 116.	5c., yellow-brown ...	0	6	0	4
R 117.	10c., vermilion ...	—		0	2
R 118.	25c., orange-brown ...	—		0	3
R 119	50c., olive-brown ...	—		0	4
R 120.	1p., blue-green ...	—		0	6
R 121.	5p., dark green ...				
R 122.	10p., dark blue ...				
R 123.	25p., violet				
R 124	50p., carmine ...				
R 125.,	100p. deep violet ...				

Type 283.

1894. Eagle and serpent in circle. Dated 1894-1895. Stamp with "talon". Type 283.

(a) Perf. 12.

		UN. s. d.	USED. s. d.
R 126.	1c., vermilion ...	0 2	0 1
R 127.	2c., yellow-brown ..	—	0 1
R 128.	5c., brown-violet ...	—	0 1
R 129.	10c., dark green ...	—	0 3
R 130.	25c., violet	—	0 6
R 131.	50c., pale blue ...	—	0 6
R 132	50c., ultramarine ...		
R 133.	1p., carmine	—	0 9
R 134.	5p., orange		
R 135.	10p., emerald-green ...		
R 136.	25p., greenish-blue ...		
R 137.	50p., violet		
R 138.	100p., slate		

(b) Perf. 6.

R 139.	1c., vermilion ..		
R 140.	2c., yellow-brown ...		
R 141.	5c., brown-violet ...		
R 142.	10c., dark green ...		
R 143.	25c., violet		
R 144.	50c., pale blue ...		
R 145.	1p., carmine ...		

Type 284.

1895. Goddess in rect. Dated 1895-1896. Stamp with "talon". Perf. 12. Type 284.

R 146.	1c., orange	0 3	0 1
R 147.	2c., vermilion ...	0 4	0 1
R 148.	5c., green	—	0 1
R 149.	10c., ultramarine ...	—	0 1
R 150.	25c., yellow-brown ...	—	0 2
R 151.	50c., pale blue ...	—	0 4
R 152.	1p., yellow-green ...	—	0 6
R 153.	5p., purple		
R 154.	10p., yellow-brown ...		
R 155.	25p., deep red ...		
R 156.	50p., carmine		
R 157.	100p., violet and red ...		

Type 285.

1896. Goddess in rect. Dated 1896-1897. Stamp with "talon". Perf. 12. Type 285.

R 158.	1c., yellow-brown ...	0 2	0 1
R 159.	2c., ultramarine ...	0 3	0 1
R 160.	5c., orange	0 4	0 1
R 161.	10c., brown	—	0 1
R 162.	25c., yellow-green ...	—	0 2
R 163.	50c., red	—	0 1
R 164.	1p., violet	—	0 2
R 165.	5p., emerald-green ...	—	0 6
R 166.	10p., slate-blue ...	—	1 6
R 167.	50p., rose		
R 168.	100p., red and lilac ...		

Type 286.

1897. Eagle in small circle. Dated 1897-1898. Stamp with "talon". Perf. 12. Type 286.

R 169.	1c., orange	0 2	0 1
R 170.	2c., bright rose ...	0 3	0 1
R 171.	5c., yellow-brown ..	0 4	0 1
R 172.	10c., ultramarine ...	—	0 1
R 173.	25c., olive	—	0 2

	UN. s. d.	USED. s. d.
R 174. 50c., emerald-green ...		
R 175. 1p., dark blue ...	—	0 4
R 176. 5p., carmine ...		
R 177. 10p., violet		
R 178. 50p., red		
R 179. 100p., vermilion & black		

Type 287.

1898. Head of Indian to left. Dated 1898-1899. Stamp with "talon". Perf. 12. Type 287.

R 180. 1c., yellow-brown ...	0 2	0 1
R 181. 2c., ultramarine ...	0 3	0 1
R 182. 5c., orange	0 4	0 1
R 183. 20c., brown-violet ...	—	0 2
R 184. 25c., blue	—	0 2
R 185. 50c., red		
R 186. 1p., lilac	—	0 2
R 187. 5p., garnet-red ...		
R 188. 10p., light green ...		
R 189. 50p., ?		
R 190. 100p., ?		

Type 288.

1899. Head of Liberty in oval. Dated 1899-1900. Stamp with "talon". Perf. 12. Type 288.

R 191. 1c., dark green ...	0 2	—
R 192. 2c., orange ...	0 3	—
R 193. 5c., ultramarine ...		
R 194. 10c., emerald-green ...		
R 195. 25c., brown		
R 196. 50c., blue		
R 197. 1p., red		
R 198. 5p., carmine		
R 199. 10p., violet		

	UN. s. d.	USED. s. d.
R 200. 50p., red-brown ...		
R 201. 100p., red and black ...		

Type 289.

1900. Portrait in oval. Dated 1900-1901. Stamp with "talon". Perf. Type 289.

R 202. 1c., brown	0 2	—
R 203. 2c., sky-blue	0 3	0 1
R 204. 5c., green	—	0 1
R 205. 10c., red		
R 206. 25c., dark blue ...		
R 207. 50c., grey-black ...		
R 208. 1p., greenish blue ...		
R 209. 5p., carmine ...		
R 210. 10p., dark green		
R 211. 50p., ? ...		
R 212. 100p., brown and black		

Type 291.

1901. Eagle in rect. Dated 1901-1902. Stamp with "talon." Perf. Type 290.

R 213. 1c., green	0 2	—
R 214. 2c., dull blue ...	0 3	—
R 215. 5c., yellow-brown ...	0 4	0 1
R 216. 10c., ultramarine ...		
R 217. 25c., red		
R 218. 50c., dark blue ...		
R 219. 1p., brown-carmine ...		

	UN. s. d.	USED. s. d.
R 220. 5p., olive		
R 221. 10p., dark carmine ...		
R 222. 50p., dark green ...		
R 223. 100p., orange		
1902. Head of Liberty to left. Dated 1902-1903. Stamp with "talon." Perf.		
R 224. 1c., orange		
R 225. 2c., green		
R 226. 5c., ultramarine ...		
R 227. 10c., red-brown ...		
R 228. 25c., chocolate ...		
R 229. 50c., red		
R 230. 1p., olive		
R 231. 5p., dark green ...		
R 232. 10p., dark blue ...		
R 233. 50p., chocolate ...		
R 234. 100p., deep red & violet		
1903. Head to left in oval. Dated 1903-1904. Stamp with "talon." Perf.		
R 235. 1c., ultramarine ...		
R 236. 2c., orange		
R 237. 5c., brown		
R 238. 10c., vermilion ...		
R 239. 25c., yellow-green ...		
R 240. 50c, dark green ...		
R 241. 1p., carmine		
R 242. 5p., blue		
R 243. 10p., ultramarine ...		
R 244. 50p., red		
R 245. 100p., olive and black ...		
1904.		
R 246. 1c., green		
R 247. 2c., red		
R 248. 5c, brown		
R 249. 10c., yellow		
R 250. 25c., black		
R 251. 50c., violet		
R 252. 1p., light blue ...		
R 253. 5p., green		
R 254. 10p., red		
R 255. 50p., emerald green ...		
R 256. 100p., garnet and blue		
1905. Eagle in oval. Dated 1905-1906. Stamp with "talon" Perf. 12.		
R 257. 1c., sepia		
R 258. 2c., blue		
R 259. 5c., green		
R 260. 10c., black		
R 261. 25c., claret		
R 262. 50c., blue-green ...		
R 263. 1p., carmine		
R 264. 5p., red-brown ...		
R 265. 10p., dark green ...		
R 266. 50p., blue and carmine		
R 267. 100p., pale blue & green		
1906. Eagle in centre. Dated 1906-1907. Stamp with "talon" Perf. 12.		
R 268. 1c., green		
R 269. 2c., orange		
R 270. 5c., blue		
R 271. 10c., sepia		
R 272. 25c., carmine		
R 273. 50c., bright violet ...		
R 274. 1p., light brown ...		
R 275. 5p., bright rose ...		
R 276. 10p., deep slate ...		
R 277. 50p., light green ...		
R 278. 100p., red and black ...		

TABACO CERNIDO Y RAPE.

	UN. s. d.	USED. s. d.
1893. Figure and inscriptions in undulating oval. Perf. 12. Type 292.		
(a) Home manufacture.		
Tc 1. 1 kilo., green		
(b) Imported		
Tc 2. 1 kilo., brown		

Type 293.

	UN. s. d.	USED. s. d.
1893. Figure on star in irregular circular frame. Perf. 12. Type 293.		
(a) Home manufacture		
Tc 3. 1 kilo., green	20 0	—
(b) Imported		
Tc 4. 1 kilo., browu	20 0	—
1904. Inscriptions, "Tabaco Cernido y Rape" &c., in rect. Perf. 12.		
(a) Home manufacture		
Tc 5. 100 gr., green		
Tc 6. 250 ,, ,, ...		

Type 292.

	UN. s. d.	USED. s. d.
(b) Imported		
Tc 7. 100 gr., brown		
Tc 8. 250 ,, ,,		

TABACOS.

Type 294.

	UN. s. d.	USED. s. d.
1898. Long rect., 20x65 mm., with head of Morelos to right in oval. Type 294.		
(a) Perf. 12		
Ts 1. Value not indicated, gr'n	0 1	—
Ts 2. ,, br'n	0 1	—
(b) Perf. 6.		
Ts 3. Value not indicated, gr'n		
Ts 4. ,, br'n		
1900 As last, lithographed.		
Ts 5. Value not indicated [bistre		
Ts 6. ,, brown [violet	—	0 1
1900. Bands, 155 x 30 mm. Type 295		
(a) For home manufactured cigars.		
Ts 7. 5, green		
Ts 8. 10, ,, ...		
Ts 9. 25, ,, ...	1 0	—
(b) For imported cigars.		
Ts 10. 5, brown		
Ts 11. 10, ,, ...		
Ts 12. 25, ,, ...		

Type 295.

DEPARTMENTS & MUNICIPALITIES OF MEXICO.

COAHUILA.

Type 296.

Type 297.

	UN. s. d.	USED. s. d.

Type 298.

Type 299.

Type 300.

Type 301.

Type 302.

Type 303.

Type 304.

1878. Various portraits. Types 296-304.

1.	1c., black	...	...
2.	2c., ,,	...	...
3.	3c., ,,	...	...
4.	5c., ,,	...	...
5.	10c., ,,	...	...
6.	25c., ,,	...	...
7.	50c., ,,	...	...
8.	1p., red	...	...
9.	5p., ,,	...	...
10.	10p., ,, ?	...	...

CUERNAVACA.

See under **Morelos** "CONTRIBUCION PERSONAL" and also at end.

	UN. s. d.	USED. s. d.
(b) Imported		
Tc 7. 100 gr., brown		
Tc 8. 250 ,, ,,		

TABACOS.

Type 294.

	UN. s. d.	USED. s. d.
1898. Long rect., 20x65 mm., with head of Morelos to right in oval. Type 294.		
(a) Perf. 12		
Ts 1. Value not indicated, gr'n	0 1	—
Ts 2. ,, br'n	0 1	—
(b) Perf. 6.		
Ts 3. Value not indicated, gr'n		
Ts 4. ,, br'n		
1900. As last, lithographed.		
Ts 5. Value not indicated [bistre		
Ts 6. ,, brown [violet	—	0 1
1900. Bands, 155 x 30 mm. Type 295		
(a) For home manufactured cigars.		
Ts 7. 5, green		
Ts 8. 10, ,, ...		
Ts 9. 25, ,, ...	1 0	—
(b) For imported cigars.		
Ts 10. 5, brown		
Ts 11. 10, ,, ...		
Ts 12. 25, ,, ...		

Type 295.

DEPARTMENTS & MUNICIPALITIES OF MEXICO.

COAHUILA.

Type 296.

Type 297.

	UN. s. d.	USED. s. d.

Type 298.

Type 299.

Type 300.

Type 301.

Type 302.

Type 303.

Type 304.

1878. Various portraits. Types 296-304.

1.	1c., black	...	...
2.	2c., ,,	...	...
3.	3c., ,,	...	...
4.	5c., ,,	...	...
5.	10c., ,,	...	...
6.	25c., ,,	...	...
7.	50c., ,,	...	...
8.	1p., red	...	...
9.	5p., ,,	...	...
10.	10p., ,, ?	...	...

CUERNAVACA.

See under **Morelos** "CONTRIBUCION PERSONAL" and also at end.

DURANGO.

ARBITRIO O DERECHO MUNICIPAL.

Type 305.

1865. Eagle & serpent in circle. Pelure paper. Type 305.

		UN. s. d.	USED. s. d.
A 1.	¼c., black on rose		
A 2.	½c., ,, ,, yellow	0 6	—
A 3.	½c., ,, ,, orange	0 6	—
A 4.	1c., ,, ,, white	0 6	—

Date? Type 305 recut., angles rounded.

A 5.	¼c., black on dark green	0 6	—
A 6.	¼c., ,, ,, blue-green	0 9	—
A 7.	1c., ,, ,, white	0 6	—

Type 306.

1872. Eagle and serpent in circle. Type 306.

A 8.	2c., black on rose ...	0 6	—
A 9.	2c., black on grey ...	0 6	—

1881. Oblong rects., 78 x 29 mm and 95 x 30 mm. eagle and serpent in oblong oval. Dated 1881-1882. Type 307.

A 10.	¼c., green	0 6	0 6
A 11.	½c., blue	1 6	1 6
A 12.	1c., pale violet ...	0 9	0 9
A 13.	1c., bright violet ...	1 0	1 0

1881. Rect. 45 x 27 mm. with eagle and serpent in circle. Dated 1881-1882. Type 308.

A 14.	25c., carmine		

1882. Oblong rect, 87 x 12 mm. with inscription "ARBITRIO MUNICIPAL" along centre of top margin. Dated 1882.

A 15.	¼c., green		
A 16.	½c., blue		
A 17.	1c., lilac	1 6	—

Type 307.

Type 308.

1883. Oblong rect., 89 x 9 mm. with inscription and value in centre. Dated 1883. Type 309.

		UN. s. d.	USED. s. d.
A 18.	¼c., orange	—	0 6
A 19.	½c., brown	—	0 9
A 20.	½c., blue		
A 21.	1c., red	—	1 0
A 22.	1c., lilac		

1884. Oblong rect., 89 x 9 mm. Type as last. Dated 1884

Type 309.

Type 310.

	UN. s. d.	USED. s. d.		UN. s. d.	USED. s. d.
			A 23. ⅛c., lilac		
			A 24. ¼c., green		
			A 25. ½c., blue	0 6	—
			A 26. 1c., violet		
			A 27. 1c., red		
			1885. Similar type to last. Dated 1885. Type 310.		
			A 28. ⅛c., pale violet ...	0 6	—
			A 29. ⅛c., violet	0 6	—
			A 30. ¼c., green	1 0	—

Type 311.

			1886. Similar type to last, oblong rect., 90 x 11 mm. Dated 1886. Type 311.		
			A 31. ⅛c., violet	0 6	—
			A 32. ¼c., yellow-green ...	0 6	—
			A 33. ¼c., pale green ...		
			1887. Same type as last. Dated 1887.		
			A 34. ⅛c., violet	0 6	—
			A 35. ¼c., green	0 6	—
			A 36. ¼c., pale green ...	1 0	—
			1888. Thin upright rect., 12 x 88 mm. with portrait in centre. Dated 1888. Type 312.		
			A 37. ⅛c., violet	0 3	—
			A 38. ¼c., green	0 3	—
			1889 Type as last. Dated 1889.		
			A 39. ⅛c., violet		
			A 40. ¼c., rose	0 3	—

Type 312.

1890. Type as last. Dated 1890. Type 312.

		UN. s. d.	USED. s. d.
A 41.	¼c., rose	0 2	—
A 42.	¼c., red	0 2	—

Type 313.

1892. Arms in lozenge. Dated 1892. Perf. Type 313.

		UN. s. d.	USED. s. d.
A 43.	1c., dark green ...	—	0 9
A 44.	2c., violet	—	0 4
A 45.	5c., sky-blue	—	2 0
A 46.	10c., carmine	—	1 6
A 47.	25c., orange	—	7 6
A 48.	50c., brown		
A 49.	1p., rose		
A 50.	5p., chestnut		
A 51.	10p., green		
A 51a.	20p., ?		

Type 314.

1893. Upright rect., 12 x 88 mm. with portrait to right. Dated 1893-1894. Type 314.

		UN. s. d.	USED. s. d.
(a) Imperf.			
A 52.	¼c., rose	0 1	—
A 53.	½c., dark green ...	0 1	—
A 54.	½c., emerald-green ...		
(b) Perf. 12.			
A 55.	¼c., rose		

Type 315.

1893. Portrait to left in oval. Dated 1893-1894. Perf. 12. Type 315.

		UN. s. d.	USED. s. d.
A 56.	1c., violet	—	0 1
A 57.	2c., green	—	0 3
A 58.	5c., carmine	—	0 1
A 59.	10c., ultramarine ...	—	0 2
A 60.	25c., brown	—	0 3
A 61.	50c., orange	—	0 4
A 62.	1p., rose	—	0 4
A 63.	5p., chestnut	—	7 6
A 64.	10p., yellow-green ...	—	10 0
A 65.	20p., dark-blue.. ...	—	10 0

		UN. s. d.	USED. s. d.
Do. Pin Perf.			
A 66.	1c., violet		
A 67.	2c., green		
A 68.	5c., carmine		
A 69.	10c., ultramarine ...		
A 70.	25c., brown		
A 71.	50c., orange		
A 72.	1p., rose		
A 73.	5p., chestnut		
A 74.	10p., yellow-green ...		
A 75.	20p., dark blue		
Do. Imperf.			
A 76.	1c., violet		
A 77.	2c., green		
A 78.	5c., carmine		
A 79.	10c., ultramarine ...		
A 80.	25c., brown		
A 81.	50c., orange		
A 82.	1p., rose		
A 83.	5p., chestnut		
A 84.	10p., yellow-green ...		
A 85.	20p., dark blue		

GUERRERO.

RENTA DEL TABACO.

Type 316.

1885. Oblong rect., 62 x 12 mm., with value in centre. Type 316

R 1.	½c., black	0 4	—
R 2.	½c., red	0 3	—
R 3.	1c., violet	0 4	—
R 4.	10c., green	0 9	—
R 5.	25c., yellow	0 9	—

1885. Upright rect., 32 x 54 mm., with value and inscriptions. Type 317.

R 6.	1p., blue	1 0	—
R 7.	5p., orange	3 0	—
R 8.	10p., rose	2 6	—

Type 317.

JALISCO.

RENTA INTERIOR.

1887. Type of "Renta Interior" series of Mexico of this date, in changed colours, sucharged "JALISCO" in black. Types 275 and 276.

		UN. s. d.	USED. s. d.
(a) Perf. 12.			
R 1.	¼c., orange	0 3	—
R 2.	½c., ultamarine ...	0 6	—
R 3.	1c., dark green ...	0 6	0 4
R 4.	2c., ,, ...	—	0 6
R 5.	5c., ,, ...	—	0 9
R 6.	10c., ,, ...	—	1 6
R 7.	25c., ,, ...		
R 8.	50c., ,, .		
R 9.	1p., red ...		
R 10.	5p., ,, ...		
R 11.	10p., ,, ...		
R 12.	25p., ,, ...		
R 13.	50p., ,, ...		
R 14.	100p., ,, ...		
(b) Perf. 6.			
R 15.	¼c., orange		
R 16.	½c., ultramarine ...	0 9	—
R 17.	1c., dark green ...		
R 18.	2c., ,, ...		
R 19.	5c., ,, ...		
R 20.	10c., ,, ...		
R 21.	25c., ,, ...		
R 22.	50c., ,, ...		
R 23.	1p., red		
R 24.	5p., ,, ...		
R 25.	10p., ,, ...		
R 26.	25p., ,, ...		
R 27.	50p., ,, ...		
R 28.	100p., ,, ...		

1888. The last surcharged "HABILITADO PARA 1888 Y 1889"

(a) Blue surcharge.			
R 29.	1c., dark green ...		
R 30.	2c., ,, ...		
R 31.	5c., ,, ...	—	10 0
R 32.	10c., ,, ...		
R 33.	25c., ,, ...		
R 34.	50c., ,, ...		

	UN. s. d.	USED. s. d.
(b) Black surcharge.		
R 35. 1p., red	—	15 0
R 36. 5p., ,, ...		
R 37. 10p., ,, ...		
R 38. 25p., ?		
R 39. 50p., ?		
R 40. 100p., ?		
(c) Carmine surcharge		
R 41. 10c., deep green ...		
R 42. 25c., ,, ...		
1888. "Renta Interior" series for Mexico of this date, in changed colours, surcharged "JALISCO" in black. Perf. 12. Type 276.		
R 43. 1c., brown		
R 44. 2c., ,, ...		
R 45. 5c., ,, ...		
R 46. 10c., ,, ...	5 0	—
R 47. 25c., ,, ...		
R 48. 50c., ,, ...		
R 49. 1p., blue-green ...		
R 50. 5p., ,, ...		
R 51. 10p., ,, ...		
R 52. 25p., ,, ...		
R 53. 50p., ,, ...		
R 54. 100p., ,, ...		
1889. As last, surcharged "JALISCO" in black. Perf. 12. Type 278.		
R 55. 1c., olive-brown ...	—	2 0
R 56. 2c., ,, ...		
R 57. 5c., ,, ...		
R 58. 10c., ,, ...	—	2 6
R 59. 25c., ,, ...		
R 60. 50c., ,, ...		
R 61. 1p., red		
R 62. 5p., ,, ...		
R 63. 10p., ,, ...		
R 64. 25p., ,, ...		
R 65. 50p., ,, ...		
R 66. 100p., ,, ...		
1890. As last, surcharged "JALISCO" in black. Perf. 12. Type 279		
R 67. 1c., brown	—	0 4
R 68. 2c., ,, ...	—	0 4
R 69. 5c., ,, ...	—	0 9
R 70. 10c., ,, ...	—	0 6
R 71. 25c., ,, ...	—	2 6
R 72. 50c., ,, ...		
R 73. 1p., greenish-blue ...		
R 74. 5p., ,, ...		
R 75. 10p., ,, ...		
R 76. 25p., ,, ...		
R 77. 50p., ,, ...		
R 78. 100p., ,, ...		
1891. As last, surcharged "JALISCO" in black. Perf. 12. Type 280.		
R 79. 1c., sepia	—	0 6
R 80. 2c., ,, ...	—	0 6
R 81. 5c., ,, ...	—	1 0
R 82. 10c., sepia	—	1 6
R 83. 25c., ,, ...	—	2 6
R 84. 50c., ,, ...		
R 85. 1p., ultramarine ...		
R 86. 5p., ,, ...		
R 87. 10p., ,, ...		
R 88. 25p., ,, ...		
R 89. 50p., ,, ...		
R 90. 100p., ,, ...		
1892. As last, surcharged "JALISCO" in black. Perf. 12. Type 181.		
R 91. 1c., red on lilac tinted	—	0 4
R 92. 2c., ,, ,,	—	0 4
R 93. 5c., ,, ,,	—	0 9
R 94. 10c., ,, ,,	—	1 3
R 95. 25c., ,, ,,	—	2 6
R 96. 50c., ,, ,,		
R 97. 1p., violet		
R 98. 5p., ,, ...		
R 99. 10p., ,, ...		
R 100. 25p., ,, ...		
R 101. 50p., ,, ...		
1893. As last, surcharged "JALISCO" in black. Perf. 12. Type 282.		
R 102. 1c., brown on lilac tinted	—	0 6
R 103. 2c., brown on lilac tinted	—	0 4
R 104. 5c., brown on lilac tinted	—	0 9
R 105. 10c., brown on lilac tinted	—	0 9
R 106. 25c., brown on lilac tinted	—	2 6
R 107. 50c., brown on lilac tinted	—	2 6
R 108. 1p., grey on pink ...	—	4 0
R 109. 5p., ,, ,, ...		
R 110. 10p., ,, ,, ...		
R 111. 25p., ,, ,, ...		
R 112. 50p., ,, ,, ...		
1894. As last, surcharged "JALISCO" in black Roman caps. Type 283.		
(a) Perf. 12.		
R113. 1c., ultramarine on lilac	0 6	0 4
R 114. 2c., ultramarine on lilac	0 6	0 3
R 115. 5c., ultramarine on lilac	—	1 0
R 116. 10c., ultramarine on lilac		
R 117. 25c., ultramarine on lilac		
R 118. 50c., ultramarine on lilac		
R 119. 1p., red on lilac ...		
R 120. 5p., ,, ...		
R 121. 10p., ,, ...		
R 122. 25p., ,, ...		
R 123. 50p., ,, ...		
R 124. 100p., ,, ...		

	UN. s. d.	USED. s. d.
(b) Perf. 6.		
R 125. 1c., ultramarine on pink	—	2 6
R 126. 2c., ultramarine on pink	—	2 6

MICHOACAN DE OCAMPO.

Type 318.

1883. Oblong rect., 74 x 11 mm., with inscriptions. Dated 1883-1884. Type 318.

	UN. s. d.	USED. s. d.
A 1. 12c., bistre	—	3 0

Type 319.

1884. The last, surcharged in black "HABILITADO PARA EL XX AÑO". Perf. 13½.

	UN. s. d.	USED. s. d.
A 2. 12c., bistre		

1884. Oblong rect., with inscriptions. Dated 1884-1885. Type 319.

	UN. s. d.	USED. s. d.
A 3. 12c., ultramarine ...	—	5 0

Type 320.

1885. Oblong rect., 74 x 11 mm., with inscriptions. Dated 1885-1886. Perf. 11½. Type 320.

	UN. s. d.	USED. s. d.
A 4. 12c., red	3 6	2 0

1887. The last, surcharged "HABILITADO PARA 1887".

	UN. s. d.	USED. s. d.
A 5. 12c., red		

1888. Oblong rect., with inscriptions. Dated 1887-1888.

	UN. s. d.	USED. s. d.
A 6. 12c., green	—	6 0

MORELOS.

CONTRIBUCION DEL 1%.

Type 321.

	UN. s.	UN. d.	USED. s.	USED. d.
1874. Eagle and serpent in circle. Type 321.				
C 1. 12½c., vermilion ...	—		0	9
C 2. 25c., green	—		0	9
C 3. 50c., violet	—		1	0
C 4. 1p., blue	—		1	6
C 5. 2p., orange	—		2	0
C 6. 5p., violet				

Type 322.

1875. Similar type to last. Dated 1875. Type 322.

C 7. 12½c., blue	—		0	6
C 8. 25c., chamois	—		1	0
C 9. 25c., dark brown ...	—		1	0
C 10. 50c., grey-black ...	—		1	0
C 11. 1p., blue-green ...	—		1	0
C 12. 2p., vermilion ...	—		2	6
C 13. 5p., violet	—		2	0

CONTRIBUCION PARA LA ENSEÑANZA PRIMARIA.

Type 323.

1876. Eagle and serpent in circle within branches. Dated 1876. Imperf. Type 323.

Ce 1. 12½c. 18¾c., black ...				
Ce 2. 25c. 37½c., mauve ...				
Ce 3. 50c. 75c., blue ...				
Ce 4. 1p. 1.50p., lilac ...				
Ce 5. 2p. 3p., blue ...				
Ce 6. 5p. 7½p., green ...				
Ce 7. 10p. 15p., vermilion				
Do Perf. 12½.				
Ce 8. 12½c. 18¾c., black ...	—		3	0
Ce 9. 1p. 1.50p., lilac ...				
Ce 10. 5p. 7½p., green ...				
Ce 11. 10p. 15p., vermilion				

CONTRIBUCION PERSONAL.

NOTE.—There are a great number of minor errors and varieties in this series of stamps. We have only catalogued a few of the more prominent.

CUAUTLA.

(1) *Morelos.*

1882. Type 324 with "Distrito de Cuautla" in label below, with value and "Morelos" surcharged vertically.

M 1. $0.50c., lemon-yellow ...	3	0	—	
M 2. 62c., ,,				
M 3. $0.75c., ,,				
M 4. $1.00c., ,,				
M 5. 1p., ,,				

(2) *Yecapixtla.*

1882. Type as last, with value and "Yecapixtla" surcharged vertically.

Y 1. 32 cents., yellow ...	1	6	—	
Y 2. 32 centavos, yellow ...	1	6	—	
Y 3. 40 cents., yellow ...				

[Exist *tête-bêche.*]

CUERNAVACA.

(1) *Cuernavaca.*

Type 324.

1877. Head to left in oval. Type 324.

(a) Date "1877" in small figures.				
C 1. Value not indicated, vermilion	0	4	—	
(b) Date "1877" in large figures.				
C 2. Value not indicated, vermilion	1	0	—	
(c) Surcharged "10 00 cs." Date in small figures.				
C 3. $10, vermilion	0	9	—	
(d) Surcharged "10.00 cs." Date in large figures.				
C 4. $10, vermilion				

Type 325.

1878. Type 325. Surcharged with value.

		UN. s. d.	USED. s. d.
C 5.	0.32c., slate	...	...
C 6.	0.36c., ,,	...	...
C 7.	0.48c., ,,	...	...
C 8.	0.48c., green	...	...
C 9.	0.50c., slate	...	...
C 10.	1.00c., ,,	..	...
C 11.	1.50c., ,,	...	...
C 12.	1.50c., green	...	...
C 13.	3.00c., slate	...	...
C 14.	3.00c., green	...	...

Type 326.

1879. Type 326. Surcharge of name across stamp and value on label.

C 15.	32c., vermilion	...	...
C 16.	40c., ,,	...	...
C 17.	50c., ,,	...	...
C 18.	62c., ,,	...	...

Type 327.

1879. Type 327. Surcharged "Municipalidad de Cuernavaca" and value in three lines vertically upwards.

C 19.	40c., vermilion	...	...
C 20.	50c., ,,	...	...
C 21.	60c., ,,	...	...
C 22.	1.00c., ,,	...	...
C 23.	1.50c., ,,	...	...
C 24.	2.00c., ,,	...	...
C 25.	2.50c., ,,	...	...

Type 328.

1879. Type 328. Surcharge of value horizontally.

C 26.	32c., slate	...	...
C 27.	36c., ,,	...	...
C 28.	40c., ,,	...	...
C 29.	50c., ,,	...	...
C 30.	56c., ,,	...	...
C 31.	62c., ,,	...	...
C 32.	100c., ,,	...	...
C 33.	125c., ,,	...	...
C 34.	200c., ,,	...	...

1880. Type as last, with date 1880-1881.

C 35.	32c., rose	...	...
C 36.	36c., ,,	...	...
C 37.	50c., ,,	...	...
C 38.	56c., ,,	...	...
C 39.	75c., ,,	...	...
C 40.	125c., ,,	...	...

1881. Type as last, with date 1881-1882.

C 41.	1.25p., rose	...	...
C 42.	2p., blue	...	...
C 43.	8p., rose	...	...
C 44.	14p., ,,	...	...

1881. Type as last. Surcharged with value and name vertically.

				UN. s. d.	USED. s. d.
C 45.	32c., brown	...	...	1 6	—
C 46.	36c., ,,	...	...	2 6	—
C 47.	40c., ,,	...	...	5 0	—
C 48.	50c., ,,	...	...	5 0	—
C 49.	56c., ,,	...	...	6 0	—
C 50.	62c., ,,	...	...	7 6	—
C 51.	75c., ,,	...	...	7 6	—
C 52.	1p., ,,	...	...	10 0	—
C 53.	1.25c., ,,	...	...	12 6	—
C 54.	2p., ,,	...	...	15 0	—
C 55.	3p., ,,	...	...	20 0	—
C 56.	5p., ,,	...	...	20 0	—

Type 329.

1882. Type 329. Surcharge of value and name vertically upwards.

	UN. s. d.	USED. s. d.
C 57. 1.25p., green		
C 58. 3p., ,, ...		
C 59. 5p., ,, ...		

1884. Type as last, with value in label at base and surcharge of name.

C 60. 32c., slate		
C 61. 36c., ,, ...		
C 62. 40c., ,, ...		

(2) Juitepec.

1881. Type 329 with value and "Juitepec" surcharged vertically

J 1. 32c., brown	1 6	—
J 2. 36c., ,, ...	2 6	—
J 3. 40c., ,, ...	5 0	—
J 4. 50c., ,, ...	7 6	—

(3) Tlaltizapan.

1881. Type 329 with value and "Tlaltizapan" surcharged vertically.

T 1. 32c., brown	1 6	—
T 2. 36c., ,, ...		
T 3. 40c., ,, ...	2 6	—
T 4. 50c., ,, ...	4 0	—
T 5. 75c., ,, ...		
T 6. 1.25c., ,, ...		
T 7. 1.25c., green		
T 8. 2p., brown		
T 9. 3p., green		

1882. Type as last.

T 10. 32c., green		
T 11. 36c., ,, ...		
T 12. 0.36c., ,, ...		
T 13. 40c., ,, ...		
T 14. 1p., ,, ...		
T 15. 2p., ,, ...		

(4) Xochitepec.

1881. Type 329 with value and "Xochitepec" surcharged vertically

X 1. 32c., brown		
X 2. 36c., ,, ...	2 6	—
X 3. 40c., ,, ...		
X 4. 50c., ,, ...		
X 5. 75c., ,, ...		
X 6. 1 peso brown		
X 7. 1 pesos ,, ...		

1882. Type as last.

X 8 36c., green		

Jonacatepec.

(1) Jantetelco.

1882. Type 329 with "Distrito de Jonacatepec" in label below, with value and "Jantetelco" surcharged vertically.

Ja 1. 36c., brown	2 6	—
Ja 2. 44 centavo, brown ...	10 0	—
Ja 3. 44 cents., ,, ...	6 0	—
Ja 4. $0.44 cents., ,, ...	7 6	—
Ja 5. $0.44 cs. ,, ...	10 0	—
Ja 6. 50 cents., ,, ...	15 0	—
Ja 7. 50 centavos, ,, ...	12 6	—

(2) Jonacatepec.

1878. Type 324 with "Distrito de Jonacatepec" in label below with value surcharged. Date in large or small figures.

Jo 1. Value not indicated, brown		
Jo 2. 0 32c., brown	0 6	—
Jo 3. 0.36c., ,, ...	1 6	—
Jo 4. 0.37c., ,, ...	1 0	—
Jo 5. 0.38c., ,, ...		
Jo 6. 0.40c., ,, ...		
Jo 7. 0.44c., ,, ...	10 0	—
Jo 8. 0.48c., ,, ...	7 6	—
Jo 9. 0.50c., ,, ...	7 6	—
Jo 10. 0.75c., ,, ...		
Jo 11. 0.76c., ,, ...		
Jo 12. 1p., ,, ...		
Jo 13. 1.75p., ,, ...		

Error: Inverted surcharge of value.

Jo 14. 0.36c., brown	5 0	—

1882. Type as last, surcharged vertically with value and "Jonacatepec".

Jo 15. 44c., brown	10 0	—
Jo 16. 50c., ,, ...	12 6	—
Jo 17. 62c., ,, ...	15 0	—
Jo 18. 87c., ,, ...	15 0	—

1887. Type as before. Dated 1887.

Jo 19. Value not indicated, blue		

1888. Type as before. Dated 1888.

Jo 20. 36c., brown		
Jo 21. 37c., ,, ...		

(3) Tetelilla.

1882. Type 329 with "Distrito de Jonacatepec" in label below, with value and "Tetelilla" surcharged vertically.

	UN. s. d.	USED. s. d.
T 1. 36c., brown	7 6	—
T 2. 40c., ,, ...	10 0	—
(4) Zacualpan.		
1882. Type 329 with "Distrito de Jonacatepec" in label below with value and "Zacualpan" surcharged vertically.		
Z 1. 36c., brown	7 6	—
Morelos.		
(1) Morelos.		
1877. Type 324, with "Distrito de Morelos" in tablet below.		
M 1. Value not indicated, brown (date small)	0 6	—
M 2. Value not indicated, brown (date large)	1 0	—
1881. Type as last, with "Morelos" surcharged vertically.		
M 3. 32c., green		

Type 330.

	UN. s. d.	USED. s. d.
1884. Type 330. With value in tablet below.		
M 4. 32c., blue		
M 5. 0 32c., ,, ...	1 6	—
M 6. 36c., ,, ...	5 0	—
M 7. 0 36c., slate	3 0	—
M 8. 50c., blue		
M 9. 50c., slate		
M 10. 75c., blue		
M 11. 80c., ,, ...		
M 12. 87c., ,, ...		
M 13. 100c., ,, ...		
M 14. $1, ,, ...		
M 15. $1 50, rose	—	30 0
M 16. $2.00, ,, ...		
M 17. $2.50, ,, ...		
M 18. $3.00, ,, ...		
M 19. $4 00, ,, ...		
1885. Type as last. Dated 1885.		
M 20. 0.32c., blue	0 6	—
M 21. 0 36c., ,, ...	0 9	—
M 22. 0 40c., ,, ...	0 9	—
M 23. 0.44c., ,, ...	1 0	—
M 24. 0 50c., ,, ...	0 9	—
M 25. 0 56c., ,, ...	0 9	—
M 26. 0 62c., ,, ...	0 9	—
M 27. 0 68c., ,, ...		
M 28. 0.75c., ,, ...	1 6	—
M 29. 0.80c., blue	1 0	—
M 30. 0 87c., ,, ...	1 0	—
M 31. 0 94c., ,, ...	1 6	—
M 32. $1, ,, ...	1 0	—
M 33. $1.25, ,, ...	1 0	—
M 34. $1.50, ,, ...	1 0	—
M 35. $1.75, ,, ...	1 6	—
M 36. $2, ,, ...	1 6	—
M 37. $2 50, ,, ...	1 6	—
M 38. $3, ,, ...	2 0	—
M 39. $4, ,, ...	2 0	—
M 40. $5, ,, ...	2 0	—
M 41. $6, ,, ...	2 0	—
M 42. $7, ,, ...	3 0	—
M 43. $8, ,, ...	4 0	—
M 44. $9, ,, ...	5 0	—
Var.: Error.		
M 45. 0.49c., blue		
1886. Type as last. Dated 1886.		
M 46. 0.36c., blue		
M 47. 100c., ,, ...		
M 48. 150c., ,, ...		
(2) Ayala.		
1881. Type 324, with "Distrito de Morelos" in tablet below, with value and "Ayala" surcharged vertically		
Ma 1. 36c., green (Type 1) ...	1 6	—
Ma 2. 36c., ,, (Type 2: in italics	3 0	—
(3) Yecapixtla.		
1881. Type &c., as last.		
My 1. 32c., green	0 9	—
Tetecala.		
(1) Coatlan del Rio.		
1881. Type 324, with "Distrito de Tetecala" in tablet below, surcharged vertically with value and "Coatlan del Rio"		
Tc 1. 36c., yellow	1 6	—
Tc 2. 0 56c., ,, ...	4 0	—
(2) Jojutla.		
1880-81. Type 324, with "Distrito de Tetecala" in tablet below, surcharged horizontally.		
Tj 1. 32c., lilac	1 6	—
Tj 2. 36c., ,, ...	2 6	—
Tj 3. 33c., ,, (Error) ...		
1882. Type 324, with "Distrito de Tetecala" in tablet below, surcharged vertically with value and "Jojutla".		
Tj 4. 36c., red		
Tj 5. $0.36c., ,, ...		
Tj 6. 0.40c., ,, ...		
Tj 7. 1p., black		
(3) Tlaquiltenango.		
1882. Type, &c. as last, surcharged vertically with value and "Tlaquiltenango".		

	UN. s. d.	USED. s. d.
Tt 1. 40c., rose		

Yautepec.

(1) *Yautepec.*

1881. Type 324, with "Distrito de Yautepec" in tablet below, surcharged vertically, with value and "Yautepec".

Yy 1. 32c., rose	1 0	—
Yy 2. 36c., ,, ...	1 6	—
Yy 3. 40c., ,, ...	2 0	—
Yy 4. 50c., ,, ...	2 6	—
Var: Error "Yantepec"		
Yy 5. 32c., rose		
Yy 6. 50c. ,, ...		

1882. Type, &c., as last. Dated 1882-83.

Yy 7. 32c., blue		

(2) *Oaxtepec.*

	1 6	—

1882. Type 324, with "Distrito de Yautepec" in tablet below, surcharged vertically, with value and name "Oaxtepec".

Yo 1. 36c., blue	1 6	—

(3) *Tlalnepantla.*

1881. Type 324, with "Distrito de Yautepec" in tablet below, surcharged vertically with value and name "Tlalnepantla".

Yt 1. 32c., rose	2 0	—
Var.: Error "Tlalnentantla".		
Yt 2. 32c., rose		
Var.: Error "Tlanepantla".		
Yt 3. 32c., rose		

1882. Type, &c,, as last

Yt 4. 32c, blue		

(4) *Tlayacapan.*

1882. Type 324, with "Distrito de Yautepec" in tablet below, surcharged vertically with value and name "Tlayacapan"

Yty 1. 32 cents., blue ...	2 0	—
Yty 2. 32 centavos, ,, ...		

(5) *Totolapan.*

1882. Type 324, with "Distrito de Yautepec" in tablet below, surcharged vertically with value and name "Totolapan"

Yto 1. 32c., pale blue		

GUARDIA NACIONAL.

1874. Eagle and serpent in circle Type 330a. Imperf.

(a) Without surcharge.

Mg 1. 12½c., vermilion ...		
Mg 2. 25c., green		
Mg 3. 50c., violet		
Mg 4. 1p., blue		

Type 330.

Mg 5. 2p., orange	1 6	—
Mg 6. 5p, black	2 6	—
Var.: Pin perf.		
Mg 7. 12½c., vermilion ...		
Mg 8. 25c., green		
Mg 9. 50c, violet		
Mg 10. 1p., blue		
Mg 11. 2p., orange		
Mg 12. 5p., black		
(b) With surcharge "1874" in a circle.		
Mg 13. 12½c., vermilion ...	—	0 9
Mg 14. 25c., green	—	0 9
Mg 15. 50c., violet	—	1 0
Mg 16. 1p., blue	—	1 6
Mg 17. 2p., orange	—	2 0
Mg 18. 5p., black		

Cuernavaca.

Type 331.

1857. Type 331.

Mc 1. Value not indicated, vermilion	1 0	—
Mc 2. Value not indicated, red	5 0	—
Mc 3 ,, ,, yellow	1 6	—

NOTE. Moens catalogues these labels, but we do not know what duty, if any, they represent

OAXACA.

Date? Band, 87 x 17 mm., with inscriptions in two lines. Pelure paper. Imperf.

O1. ½c, pale red		

PUEBLA.

CONTRIBUCION CIVIL.

Type 332.

1875. Inscription on central band in ornamental rectangle. Imperf. Type 332.

(a) Two lines of inscription in central label.

	UN. s. d.	USED. s. d.
C 1. 12½c., black	1 0	—

(b) Three lines of inscription in central label.

	UN. s. d.	USED. s. d.
C 2. 12½c., black	1 0	—
C 3. 25c., blue	1 6	—
C 4. 37½c., blue-green ...		
C 5. 50c., yellow-ochre ...	2 0	—
C 6. 87½c., pale blue		
C 7. 1.50p., brown		
C 8. 2.12½p., yellow		

CONTRIBUCION MILITAR.

Type 333.

1867. Arms in circle. Thin azure paper. Imperf. Type 333.

	UN. s. d.	USED. s. d.
Cm 1. 12c., black on blue ...	5 0	—
Cm 2. 25c., ,, ...	—	15 0
Cm 3. 50c., ,, ...		
Cm 4. 1p., ,, ...		
Cm 5. 3p., ,, ...		

CONTRIBUCION PERSONAL.

1877. Inscriptions in overlapping circles. Imperf. Type 334.

Type 334.

	UN. s. d.	USED. s. d.
Cp 1. Value not indicated, vermilion	—	3 0
Cp 2. Value not indicated, blue	—	0 6
Cp 3. Value not indicated, green		
Cp 4. Value not indicated, violet		
Cp 5. Value not indicated, yellow	—	30 0

Variety: *tête bêche*, blue.

Type 335.

1877. Oblong rect., with inscriptions. Imperf. Type 335.

	UN. s. d.	USED. s. d.
Cp 6. Value not indicated yellow-green	—	0 9
Cp 7. Value not indicated, blue-green	—	1 0
Cp 8. 12½c., yellow-green ...		
Cp 9. 12½c., blue-green ...		

GUARDIA NACIONAL.

Type 336.

1870. Eagle and serpent in oval. Imperf. Type 336

	UN. s. d.	USED. s. d.
G 1. 12½c., yellow-green ...	1 0	—
G 2. 12½c., blue-green ...		
G 3. 25c., blue	0 9	—
G 4. 50c., yellow		
G 5. 100c., red		
G 6. 1p., red		
Date? Provisionals. Surcharged with value, e.g. "Vale 12½c."		
G 7. 12½c. on 50c., yellow ...		
G 8. 25c. on 100c., red ...		
1872. The 100c. of 1870 surcharged "AÑO 1872".		
G 9. 100c., red		
1887. Similar type to the issue of 1870. Imperf.		
G 10. 25c., green	1 0	—
G 11. 50c., blue		
1889. Similar type to last. Imperf.		
G 12. 12½c., green	0 6	—
G 13. 25c., blue	0 6	—

IMPUESTOS MUNICIPALES.

Type 337.

1883. Rect. with date above and space for seal which is surcharged in colour. Type 337.

(1) Blue surcharge.

I 1. 25c. + 0.06¼c., green ...		
I 2. 50c. + 0.12½c., carmine		
I 3. 1p + 0.25c., blue ...		
I 4. 1p + 0.25c., carmine		
I 5. 1.50p + 0.37½c., carmine		
I 6. 2p + 0.50c., blue ...		
I 7. 2p. + 0.50c., carmine		
I 8. 4p. + 1.00p., carmine		

(2) Violet surcharge.

I 9. 50c. + 0.12½c., blue ...		
I 10. 1p + 0.25c., blue ...		

CENTRAL AMERICA.

COSTA RICA.

TIMBRE PROPORCIONAL.

	UN. s. d.	USED. s. d.
1870. Arms in upright rect. on plain background. Value overprinted in red on the 5c., and in black on the other values. Lithographed. Perf 11½.		
T 1. 5c., black		
T 2. 10c., bistre		
T 3. 25c., yellow-green ...		
T 4. 50c., red		
T 5. 1p., orange		
T 6. 2p., brown		
T 7. 2½p., brown-violet ...		
T 8. 5p., bronze-green ...		
T 9. 10p., pale blue		
T 10. 25p., rose		
T 11. 50p., violet		
T 12. 100p., pale blue		
Var.: Error of colour		
T 13. 50c., yellow-green ...		
1883. Similar type, but Arms on background of fine inscriptions. Value overprinted in red on the 5c., and in black on the other values. Engraved. Perf 14½.		
T 14. 5c., black		
T 15. 10c., bistre		
T 16. 25c., yellow-green ...		
T 17. 50c., red (thick overprint)		
T 18. 50c., red (thin overprint)		
T 19. 1p., orange		
T 20. 2p., brown		
T 21. 2½p., brown-violet ...		
T 22. 5p., bronze-green ...		
T 23. 10p., green		
T 24. 25p., rose		
Var.: Error, figures of value wanting in top left hand corner		
T 25. 25p., rose		
Var.: "O" of PESO sideways		
T 26. 1p., orange		
1884. Portrait of President Fernandez in oval. Perf. 12.		
T 27. 1c., carmine		
T 28. 2c., blue		
1889. Portrait of President Soto in oval. Perf 12.		
T 29. 5c., brown-red ...		
T 30. 10c., blue		
1895. Arms in rect. Perf. 12½-15.		
T 31. 0.01c., bright green ...		
T 32. 0.02c., solferino ...		
T 33. 0.04c., olive		
T 34. 0.05c., blue		
T 35. 0.10c., bronze-green ...		
T 36. 0.20c., ochre-yellow ...		

	UN. s. d.	USED. s. d.
T 37. 0.40c., slate		
T 38. 0.50c., violet		
T 39. 1p., grey-blue ...		
T 40. 2p., grey-green ...		
T 41. 2p., stone		
T 42. 4p., red		
T 43. 5p., brown-violet ...		
T 44. 10p., blue		
T 45. 20p., carmine		
T 46. 50p., blue-green ...		
T 47. 100p., slate		
Var.: Error of colour		
T 48. 0.10c., ochre-yellow ...		
1903. The last, surcharged "1903" in black.		
T 49. 0.01c., bright green ...		
T 50. 0.02c., solferino		
T 51. 0.04c., olive		
T 52. 0.05c., blue		
T 53. 0.10c., grey-green ...		
T 54. 0.20c., ochre-yellow ...		
T 55. 0.40c., slate		
T 56. 0.50c., violet		
T 57. 1p., grey-blue ...		
T 58. 2p., grey-green ...		
T 59. 4p., red		
T 60. 5p., brown-violet ...		
T 61. 10p., blue		
T 62. 20p., carmine		
T 63. 50p., blue-green ...		
T 64. 100p., slate		
1904. As last, surcharged "1904" in black.		
T 65. 0.01c., bright green ...		
T 66. 0.02c., solferino		
T 67. 0.04c., olive		
T 68. 0.05c., blue		
T 69. 0.10c., grey-green ...		
T 70. 0.20c., ochre-yellow ...		
T 71. 0.40c., slate		
T 72. 0.50c., brown-violet ...		
T 73. 1p., grey-blue ...		
T 74. 2p., grey-green ...		
T 75. 4p., red		
T 76. 5p., brown-violet ...		
T 77. 10p., blue		
T 78. 20p., carmine		
T 79. 50p., blue-green ...		
T 80. 100p., slate		
1905. As last, surcharged "1905" in black.		
T 81. 0.01c., bright green ...		
T 82. 0.02c., solferino		
T 83. 0.04c., olive		
T 84. 0.05c., blue		
T 85. 0.10c., grey-geen ...		
T 86. 0.20c., ochre-yellow ...		
T 87. 0.40c., slate		
T 88. 0.50c., brown-violet ...		
T 89. 1p., grey-blue ...		
T 90. 2p., grey-green ...		
T 91. 4p., red		
T 92. 5p., brown-violet ...		
T 93. 10p., blue		
T 94. 20p., carmine		
T 95. 50p., blue-green .		
T 96. 100p., slate		

Guanacaste.

TIMBRE.

1885. The Stamps of Costa Rica of 1883 surcharged "Guanacaste" in black in different types.

(1) Surcharge in block caps., 23 x 4 mm.

Gt 1. 5c., black		
Gt 2. 10c., bistre		
Gt 3. 25c., yellow-green ...		
Gt 4. 50c., red		
Gt 5. 1p., orange		
Gt 6. 2p., brown		
Gt 7. 2½p., brown-violet ...		
Gt 8. 5p., bronze-green ...		
Gt 9. 10p., green		
Gt 10. 25p., rose		

(2) Surcharge in Roman caps., 26 x 3 mm.

Gt 11. 5c., black		
Gt 12. 10c., bistre		
Gt 13. 25c,, yellow-green ...		
Gt 14. 50c., red		
Gt 15. 1p., orange		
Gt 16. 2p., brown		
Gt 17. 2½p., brown-violet ...		
Gt 18. 5p., bronze green ...		
Gt 19. 10p., green		
Gt 20. 25p., rose		

(3) Surcharge "**Guanacaste**", 14½ x 2¾ mm.

Gt 21. 50c., red		
Gt 22. 1p., orange		
Gt 23. 2p., brown		
Gt 24. 5p., bronze-green ...		
Var: "O" of "PESO" sideways.		
Gt 25. 1p., orange		

(4) Surcharge "**Guanacaste,**" 17½ x 1½ mm.,

Gt 26. 50c., red		
Gt 27. 1p., orange		

1885. Stamps of 1884 surcharged "Guanacaste" in black in different types.

(1) Vertical surcharge, downwards, in Roman caps., 15 x 3 mm.

Gt 28. 1c., carmine		
Gt 29. 2c., blue		

(2) Vertical surcharge, downwards "**Guanacaste,**" 18½ x 2 mm.

Gt 30. 1c., carmine? ...		
Gt 31. 2c,, blue		

	UN. s. d.	USED. s. d.
(3) Vertical surcharge, downwards in Roman caps, 19½ x 3½ mm,		
Gt 32. 1c., carmine ? ...		
Gt 33 2c., blue		
(4) Vertical surcharge, downwards, **"Guanacaste"**, 20 x 2 mm.		
Gt 34. 1c., carmine		
Gt 35. 2c., blue		
(5) Vertical surcharge, downwards, in Roman caps., 21½ x 3 mm.		
Gt 36. 1c., carmine		
Gt 37. 2c., blue		
(6) Horizontal surcharge, **"Guanacaste"**, 17½ x 2 mm.		
Gt 38. 1c., carmine		
Gt 39. 2c., blue		
1889. Stamps of Costa Rica of this date, surcharged horizontally **"Guanacaste"** in black, 15 x 3 mm.		
Gt 40. 5c., brown-red ...		
Gt 41. 10c., blue		

GUATEMALA.

TIMBRE.

Type 1.

	UN. s. d.	USED. s. d.
1868. Arms on shield in oval. On thin white or azure-tinted paper. Imperf. Type 1.		
T 1. ½ real, deep red ...		
T 2. ½ ,, pale red ...		
T 3. ½ ,, brown ...		
T 4. 2 reales, orange ...		
T 5. 2 ,, orange-brown		
T 6. 4 ,, blue		
T 7. 1 peso, green		
T 8. 2 ,, red-brown ...		
T 9. 3 ,, brown ...		
T 10. 3 ,, black-brown ...		
1874. Similar type, but Arms with a scroll in centre.		
T 11. ½ real, red		
T 12 ½ ,, red-brown ...		
T 13. ½ ,, brown		
Var.: Tête-bêche.		
T 14. ½ real, red-brown ...		
Var.: On blue paper.		
T 15. ½ real, pale red ...		

Type 2.

	UN. s. d.	USED. s. d.
1881. Type set rect., with Arms in centre. Laid paper. Perf. 12. Type 2.		
T 16. 1c., black		
T 17. 5c., red		
T 18. 10c., violet-brown ...		
T 19. 20c., violet		
T 20. 1p., green		
T 21. 5p., blue		
T 22. 10p., yellow		
There are a large number of varieties on the sheet of the different values. Some of the most important are listed below. For fuller particulars, see Morley's Philatelic Journal VII page 42.		
Error: "TIMBBE" for "TIMBRE."		
T 23. 1c., black		
T 24. 5c., red		
T 25. 10c., violet-brown ...		
T 26. 20c., violet		
T 27. 1p. green		
T 28. 5p., blue		
Error: Inverted "L" for "T" in TIMBRE.		
T 29. 1c., black		
T 30. 5c., red		
T 31. 10c., violet-brown ...		
T 32. 20c., violet		
T 33. 1p., green		
T 34. 5p., blue		
T 35. 10p., yellow		
Var: Figures in date "1881-1882" small.		
T 36. 1c., black		
T 37. 5c., red		
T 38. 10c., violet-brown ...		
T 39. 20c., violet		
T 40. 1p., green		
T 41. 5p., blue		
T 42. 10p., yellow		
Var: Figures in date "1881-1882" large.		
T 43. 1c., black		
T 44. 5c., red		
T 45. 10c., violet-brown ...		
T 46. 20c., violet		
T 47. 1p., green		
T 48. 5p., blue		

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Edited by L. W. FULCHER, B.Sc.

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BREMEN.

DECLARATIONS ABGABE.

1863. Percés en scie.

	s.	d.
1 grote, carmine	1	0
3 groten, ,, ...	2	0
6 ,, ,, ...	4	0
12 ,, ,, ...	7	6
36 ,, ,, ...	20	0
1 thaler ,, ...	25	0
5 thaler ,, ...	4	0

1865. With burélé.

1 grote, carmine	1	0

1866. Arms on white ground ; percés en scie.

1 grote, carmine	1	0
3 groten, ,, ...	1	6
6 ,, ,, ...	2	0
12 ,, ,, ...	2	0

1868-70. Perf. 12½.

1 grote, carmine	0	2
3 groten, ,, ...	0	2
6 ,, ,, ...	0	2
12 ,, ,, ...	0	2
36 ,, ,, ...	0	9
1 thaler ,, ...	1	6

1872. Thick paper. Engraved. Perf 12½.

1 pf, blue	0	1
5 ,, ,, ...	0	2
20 ,, ,, ...	0	4
5 mark, blue	10	0

Thin paper, lithographed. Perf 11.

1 mark, blue	1	6

FEUER VERSICHERUNGEN.

1873-91. Perf. 12½.

5 pf., orange and black	1	0
10 ,, ,, ,, ...	0	2
20 ,, ,, ,, ...	0	2
30 ,, ,, ,, ...	0	2
50 ,, ,, ,, ...	0	3
5 mark ,, ...	0	6
10 ,, ,, ,, ...	1	0
20 ,, ,, ,, ...	3	0

Perf. 11.

10 pf., orange and black	0	2
20 ,, ,, ,, ...	0	1
30 ,, ,, ,, ...	0	1
50 ,, ,, ,, ...	0	2
1 mark, ,, ,, ...	0	3
2 ,, ,, ,, ...	0	4
5 ,, ,, ,, ...	0	6

STEMPEL ABGABE

1874. Perf. 11.

	s.	d.
25 pf., grey blue and black ...	0	3
40 ,, ,, ,, ...	0	8
50 ,, ,, ,, ...	0	4
80 ,, ,, ,, ...	1	0

UMSATZSTEUER.

1863-66. Percés en scie.

1 grote, orange	0	4
3 groten, ,, ...	0	4
6 ,, ,, ...	0	6
12 ,, ,, ...	1	0

1866. Perf. 12½

1 grote, orange	0	2
3 groten, ,, ...	0	3
6 ,, ,, ...	0	3
12 ,, ,, ...	0	4
36 ,, ,, ...	3	0

1872. Perf 12½.

1 pf, green	0	3
5 ,, ,, ...	0	4
20 ,, ,, ...	0	6
50 ,, ,, ...	1	0

Perf. 11.

1 pf., green	0	1
5 ,, ,, ...	0	2
20 ,, ,, ...	0	2
50 ,, ,, ...	0	4
1 mark, ,, ...	1	0

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1841.

1d. red. Imperf.

	s.	d.
With no. 1 in Maltese Cross Cancellation	1	0
" " 2 " " "	1	0
" " 3 " " "	1	6
" " 4 " " "	2	6
" " 5 " " "	0	9
" " 6 " " "	0	9
" " 7 " " "	0	9
" " 8 " " "	0	9
" " 9 " " "	0	9
" " 10 " " "	1	6
" " 11 " " "	1	0
" " 12 " " "	1	6
With ordinary Maltese Cross in black	0	2
" " " " in red	25	0
" " " " in blue	4	0

ERRORS.

Letter S inverted in left corner ...	10	0
Double letters in left corner JJ—E ...	21	0
" " " " OO—K ...	21	0
" " " " BK—C ...	21	0
" " " " FF—F ...	21	0
" " " " SS—J ...	21	0
" " " " JJ—J ...	30	0
" " " " SS—D ...	30	0
" " " " SC—D ...	30	0
" " " " LK—L ...	40	0
" " " " MK—L ...	40	0
" " (one inverted) RЯ—H	50	0

2d. blue (with lines) imperf.

With black Maltese Cross ...	0	4
" blue " " ...	10	0
" no. 1 in Malteze Cross ...	7	6
" 2 " " ...	7	6
" 3 " " ...	7	6
" 4 " " ...	10	0
" 5 " " ...	7	6
" 6 " " ...	7	6
" 7 " " ...	10	6
" 8 " " ...	7	6
" 9 " " ...	7	6
" 10 " " ...	10	6
" 11 " " ...	7	6
" 12 " " ...	2	6

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1d. red (stars)	1	6
1d. " " on entire	3	6
1d. " " inverted sur. ...	10	0
1d. red, plate numbers, from ...	3	6
1d " (surcharged on back of stamp) various plate nos., from ...	4	0
1d. red-brown of 1880	7	6
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1d. " 16 "	10	0

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		s.	d.
1d. red, plate no. 74		7	6
78		2	6
96		2	6
97		2	6
99		5	0
100		5	0
101		3	6
102		5	0
103		0	9
104		3	6
106		3	6
107		0	9
109		1	6
111		1	0
112		5	0
113		1	0
114		0	9
115		3	6
116		3	6
117		3	6
118		3	6
119		0	9
120		1	6
122		5	0
124		5	0
125		1	6
133		2	0
134		2	6
135		3	6
136		3	6
137		1	0
146		5	0
150		1	6
155		4	0
157		2	6
158		2	0
162		2	6
163		4	0
169		4	0
171		3	0
174		3	0
175		1	6
180		2	0
183		3	0
197		1	0
198		2	6
200		3	6
202		4	0
204		5	0
224		7	6
1½d. red, plate 3		7	6
2d. blue, plate 9		10	0
2d. " " 12		7	6

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80 ,, ,, ,, used	25	0
2 marks, orange & blue, used	7	6
2 marks, *yellow* and blue, used	120	0
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1863. Percés en scie.

	s.	d.
1 grote, carmine	1	0
3 groten, ,, ...	2	0
6 ,, ,, ...	4	0
12 ,, ,, ...	7	6
36 ,, ,, ...	20	0
1 thaler ,, ...	25	0
5 thaler ,, ...	4	0

1865. With burélé.

1 grote, carmine	1	0

1866. Arms on white ground ; percés en scie.

1 grote, carmine	1	0
3 groten, ,, ...	1	6
6 ,, ,, ...	2	0
12 ,, ,, ...	2	0

1868-70. Perf. 12½.

1 grote, carmine	0	2
3 groten, ,, ...	0	2
6 ,, ,, ...	0	2
12 ,, ,, ...	0	2
36 ,, ,, ...	0	9
1 thaler ,, ...	1	6

1872. Thick paper. Engraved. Perf 12½.

1 pf., blue	0	1
5 ,, ,, ...	0	2
20 ,, ,, ...	0	4
5 mark, blue	10	0

Thin paper, lithographed. Perf 11.

1 mark, blue	1	6

FEUER VERSICHERUNGEN.

1873-91. Perf. 12½.

5 pf., orange and black	1	0
10 ,, ,, ,, ...	0	2
20 ,, ,, ,, ...	0	2
30 ,, ,, ,, ...	0	2
50 ,, ,, ,, ...	0	3
5 mark ,, ,, ...	0	6
10 ,, ,, ,, ...	1	0
20 ,, ,, ,, ...	3	0

Perf. 11.

10 pf., orange and black	0	2
20 ,, ,, ,, ...	0	1
30 ,, ,, ,, ...	0	1
50 ,, ,, ,, ...	0	2
1 mark, ,, ,, ...	0	3
2 ,, ,, ,, ...	0	4
5 ,, ,, ,, ...	0	6

STEMPEL ABGABE

1874. Perf. 11.

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25 pf., grey blue and black ...	0	3
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50 ,, ,, ,, ...	0	4
80 ,, ,, ,, ...	1	0

UMSATZSTEUER.

1863-66. Percés en scie.

1 grote, orange	0	4
3 groten, ,, ...	0	4
6 ,, ,, ...	0	6
12 ,, ,, ...	1	0

1866. Perf. 12½

1 grote, orange	0	2
3 groten, ,, ...	0	3
6 ,, ,, ...	0	3
12 ,, ,, ...	0	4
36 ,, ,, ...	3	0

1872. Perf 12½.

1 pf., green	0	3
5 ,, ,, ...	0	4
20 ,, ,, ...	0	6
50 ,, ,, ...	1	0

Perf. 11.

1 pf., green	0	1
5 ,, ,, ...	0	2
20 ,, ,, ...	0	2
50 ,, ,, ...	0	4
1 mark, ,, ...	1	0

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,, ,, 2 ,, ,, ,,	1	0
,, ,, 3 ,, ,, ,,	1	6
,, ,, 4 ,, ,, ,,	2	6
,, ,, 5 ,, ,, ,,	0	9
,, ,, 6 ,, ,, ,,	0	9
,, ,, 7 ,, ,, ,,	0	9
,, ,, 8 ,, ,, ,,	0	9
,, ,, 9 ,, ,, ,,	0	9
,, ,, 10 ,, ,, ,,	1	6
,, ,, 11 ,, ,, ,,	1	0
,, ,, 12 ,, ,, ,,	1	6
With ordinary Maltese Cross in black	0	2
,, ,, ,, ,, in red	25	0
,, ,, ,, ,, in blue	4	0

ERRORS.

Letter S inverted in left corner ...	10	0
Double letters in left corner JJ—E ...	21	0
,, ,, ,, ,, OO—K ...	21	0
,, ,, ,, ,, BK—C ...	21	0
,, ,, ,, ,, FF—F ...	21	0
,, ,, ,, ,, SS—J ...	21	0
,, ,, ,, ,, JJ—J ...	30	0
,, ,, ,, ,, SS—D ...	30	0
,, ,, ,, ,, SC—D ...	30	0
,, ,, ,, ,, LK—L ...	40	0
,, ,, ,, ,, MK—L ...	40	0
,, ,, (one inverted) RЯ—H	50	0

2d. blue (with lines) imperf.

With black Maltese Cross ...	0	4
,, blue ,, ,, ...	10	0
,, no. 1 in Malteze Cross ...	7	6
,, 2 ,, ,, ...	7	6
,, 3 ,, ,, ...	7	6
,, 4 ,, ,, ...	10	0
,, 5 ,, ,, ...	7	6
,, 6 ,, ,, ...	7	6
,, 7 ,, ,, ...	10	6
,, 8 ,, ,, ...	7	6
,, 9 ,, ,, ...	7	6
,, 10 ,, ,, ...	10	6
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	97	2	6
	99	5	0
	100	5	0
	101	3	6
	102	5	0
	103	0	9
	104	3	6
	106	3	6
	107	0	9
	109	1	6
	111	1	0
	112	5	0
	113	1	0
	114	0	9
	115	3	6
	116	3	6
	117	3	6
	118	3	6
	119	0	9
	120	1	6
	122	5	0
	124	5	0
	125	1	6
	133	2	0
	134	2	6
	135	3	6
	136	3	6
	137	1	0
	146	5	0
	150	1	6
	155	4	0
	157	2	6
	158	2	0
	162	2	6
	163	4	0
	169	4	0
	171	3	0
	174	3	0
	175	1	6
	180	2	0
	183	3	0
	197	1	0
	198	2	6
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	202	4	0
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1868-70. Perf. 12½.

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12 ,, ,, ...	0	2
36 ,, ,, ...	0	9
1 thaler ,, ...	1	6

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1 pf, blue	0	1
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20 ,, ,, ...	0	4
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5 pf., orange and black	1	0
10 ,, ,, ,, ...	0	2
20 ,, ,, ,, ...	0	2
30 ,, ,, ,, ...	0	2
50 ,, ,, ,, ...	0	3
5 mark ,, ,, ...	0	6
10 ,, ,, ,, ...	1	0
20 ,, ,, ,, ...	3	0

Perf. 11.

10 pf., orange and black	0	2
20 ,, ,, ,, ...	0	1
30 ,, ,, ,, ...	0	1
50 ,, ,, ,, ...	0	2
1 mark, ,, ,, ...	0	3
2 ,, ,, ,, ,, ...	0	4
5 ,, ,, ,, ...	0	6

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1874. Perf. 11.

	s.	d.
25 pf., grey blue and black ...	0	3
40 ,, ,, ,, ...	0	8
50 ,, ,, ,, ...	0	4
80 ,, ,, ,, ...	1	0

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6 ,, ,, ...	0	6
12 ,, ,, ...	1	0

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20 ,, ,, ...	0	6
50 ,, ,, ...	1	0

Perf. 11.

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5 ,, ,, ...	0	2
20 ,, ,, ...	0	2
50 ,, ,, ...	0	4
1 mark, ,, ...	1	0

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" " 4 " " "	2	6
" " 5 " " "	0	9
" " 6 " " "	0	9
" " 7 " " "	0	9
" " 8 " " "	0	9
" " 9 " " "	0	9
" " 10 " " "	1	6
" " 11 " " "	1	0
" " 12 " " "	1	6
With ordinary Maltese Cross in black	0	2
" " " " in red	25	0
" " " " in blue	4	0

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" " " " OO—K ...	21	0
" " " " BK—C ...	21	0
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" " " " SS—J ...	21	0
" " " " JJ—J ...	30	0
" " " " SS—D ...	30	0
" " " " SC—D ...	30	0
" " " " LK—L ...	40	0
" " " " MK—L ...	40	0
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With black Maltese Cross ...	0	4
" blue " " ...	10	0
" no. 1 in Malteze Cross ...	7	6
" 2 " " ...	7	6
" 3 " " ...	7	6
" 4 " " ...	10	0
" 5 " " ...	7	6
" 6 " " ...	7	6
" 7 " " ...	10	6
" 8 " " ...	7	6
" 9 " " ...	7	6
" 10 " " ...	10	6
" 11 " " ...	7	6
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96		2	6
97		2	6
99		5	0
100		5	0
101		3	6
102		5	0
103		0	9
104		3	6
106		3	6
107		0	9
109		1	6
111		1	0
112		5	0
113		1	0
114		0	9
115		3	6
116		3	6
117		3	6
118		3	6
119		0	9
120		1	6
122		5	0
124		5	0
125		1	6
133		2	0
134		2	6
135		3	6
136		3	6
137		1	0
146		5	0
150		1	6
155		4	0
157		2	6
158		2	0
162		2	6
163		4	0
169		4	0
171		3	0
174		3	0
175		1	6
180		2	0
183		3	0
197		1	0
198		2	6
200		3	6
202		4	0
204		5	0
224		7	6
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Supplement No. 61. Revenue Stamps of Mexico, pp. 85—88.	

UNITED STATES—STATE REVENUES.

ALABAMA.

	USED. s.	d.
1857—Tax on Seals.		
1$, red, perf. 12	3	0
2$, blue, perf. 12	20	0

CALIFORNIA.

Bill of Lading—1856.		
30 cents, red (2nd) serrated die cut ...	12	0
40 ,, ,, (,,) ,, ,, ...	12	0
20$, red (2nd) serrated die cut ...	15	0
40$, ,, (,,) ,, ,, ...	15	0
20$, ,, (1st) ,, ,, ...	12	0
40$, ,, (3rd) imperf.	20	0
4$, ,, (4th) serrated die cut ...	10	0
10$, ,, (1st) imperf.	10	0
Bills of Exchange—1857.		
2$, blue *G.W.W. in red* 1st ...	8	0
3$, ,, ,, ,, ...	6	0
8$, ,, ,, ,, ...	10	0
10$, ,, ,, ,, ...	15	0
8 cents, blue G.W.W. in black (1st)	5	0
20 ,, ,, ,, ,, ,,	5	0
30 ,, ,, ,, ,, ,,	6	0
40 ,, ,, ,, ,, ,,	5	0
80 ,, ,, ,, ,, ,,	5	0
1$, blue G.W.W. in black (2nd) ...	6	0
1.40 ,, ,, ,, (1st) ...	7	6
3$, ,, ,, ,, (,,) ...	6	0
2$, blue G.W.W. in blue (1st) ...	10	0
6$, ,, ,, ,, (,,) ...	15	0
38$, ,, ,, ,, (,,) ...	80	0
Azure laid paper.		
8 cents, blue G.W.W. in red ...	7	6
20 ,, ,, ,, ,, ...	6	0
40 ,, ,, ,, ,, ...	7	6
1858. Thin bluish wove paper.		
8 cents, red, 1st, G.W.W. in blue ...	1	0
20 ,, ,, ,, ,, ...	1	0
1863. White Paper.		
EXCHANGE in block letters.		
8 cents, red G.R.W. in blue 1st ...	0	4
20 ,, ,, ,, 1st ...	0	6
20 ,, ,, ,, 2nd ...	0	6
30 ,, ,, ,, 1st ...	0	6
30 ,, ,, ,, 2nd ...	0	6
30 ,, ,, ,, 3rd ...	1	0
40 ,, ,, ,, 2nd ...	0	6
60 ,, ,, ,, 1st ...	0	9
80 ,, ,, ,, 1st ...	1	0
1$, red ,, ,, 2nd ...	0	9
1$, ,, ,, ,, 3rd ...	1	6
1$.40 ,, ,, ,, 1st ...	1	0
2$, ,, ,, ,, 1st ...	0	9
2$, ,, ,, ,, 1st ...	0	9
3$, ,, ,, ,, 1st ...	1	6
3$, ,, ,, ,, 2nd ...	1	6
4$, ,, ,, ,, 2nd ...	2	0
6$, ,, ,, ,, 2nd ...	2	6
8$, ,, ,, ,, 2nd ...	3	0
10$, ,, ,, ,, 1st ...	3	0
10$, ,, ,, ,, 2nd ...	3	0
10$, ,, ,, ,, 3rd ...	5	0
14$, ,, ,, ,, 2nd ...	5	0
20$, ,, ,, ,, 2nd ...	7	6
30$, ,, ,, ,, 2nd ...	10	0
8 cents, red, S.H.B. in blue 1st ...	0	4
20 ,, ,, ,, ,, 1st ...	0	6
30 ,, ,, ,, ,, 1st ...	0	6
80 ,, ,, ,, ,, 2nd ...	1	0
1$.40 ,, ,, ,, 2nd ...	1	0
3$, ,, ,, ,, 2nd ...	1	6
14$, ,, ,, ,, 1st ...	2	0
20$, ,, ,, ,, 1st ...	7	6
8 cents, red, G.O. in blue 1st ...	0	4
8 ,, ,, ,, ,, 2nd ...	0	4
20 ,, ,, ,, ,, 1st ...	0	6
20 ,, ,, ,, ,, 2nd ...	0	6
30 ,, ,, ,, ,, 1st ...	0	6
40 ,, ,, ,, ,, 1st ...	0	6
60 ,, ,, ,, ,, 1st ...	0	9
1$, red, G.O. in blue, 1st ...	1	0
1$, ,, ,, ,, 2nd ...	0	9
10$, ,, ,, ,, 2nd ...	3	0
20$, ,, ,, ,, 1st ...	7	6
20$, ,, ,, ,, 2nd ...	7	6
30$, ,, ,, ,, 2nd ...	10	0
38$, ,, ,, ,, 1st ...	12	6
EXCHANGE in double lined letters.		
30 cents, red, G.R.W. in blue, 2nd ...	0	9
80 ,, ,, ,, ,, 2nd ...	0	9
1$, red, G.R.W. in blue, 2nd ...	0	9
1$, ,, ,, ,, 3rd ...	1	6
1$.40 red ,, ,, 1st ...	1	6
3$, ,, ,, ,, 2nd ...	2	0
30 cents, red, G.R.W. in blue, 1st ...	10	0
Error TAN for TAX.		
8 cents, red, G.O. in blue, 1st ...	0	9
20 ,, ,, ,, ,, 1st ...	0	9
20 ,, ,, ,, ,, 2nd ...	0	9
30 ,, ,, ,, ,, 1st ...	0	9
40 ,, ,, ,, ,, 1st ...	0	9
60 ,, ,, ,, ,, 1st ...	0	9
80 ,, ,, ,, ,, 1st ...	0	9
80 ,, ,, ,, ,, 2nd ...	0	9

(*Continued on page 3 of cover.*)

25% DISCOUNT ALLOWED ON SELECTIONS TO VALUE OF £1 AND UPWARDS.

WALTER MORLEY, 325, Brownhill Road, CATFORD, S.E.

Fiscal Philatelic Society's Exhibition of Colonial Revenues, London, 1905—
Awarded—FIVE FIRST PRIZES; ONE 2nd PRIZE; and 33 FIRST CLASS DIPLOMAS.

UNITED STATES—STATE REVENUES.

(Continued from page 2 of cover.)

	USED. s.	d
1$, red, G.O. in blue, 1st ...	0	9
1$ 40 ,, ,, ,, 1st ...	1	6
1$.40 ,, ,, ,, 2nd ...	1	6
2$, red, G.O. in blue, 1st ...	1	0
2$, ,, ,, ,, 2nd ...	1	0
2$, ,, ,, ,, 3rd ...	2	0
3$, ,, ,, ,, 1st ...	2	0
3$, ,, ,, ,, 2nd ...	2	0
4$, ,, ,, ,, 1st ...	2	6
4$, ,, ,, ,, 2nd ...	2	6
6$, ,, ,, ,, 1st ...	2	6
6$, ,, ,, ,, 2nd ...	2	6
8$, ,, ,, ,, 1st ...	3	0
8$, ,, ,, ,, 2nd ...	3	0
10$, ,, ,, ,, 1st ...	7	6
30 cents, red, G.O. in blue, 1st ...	10	0
Error TAN for TAX.		
6$, red (1st) no stop after TAX ...	3	0

INSURANCE.

1857. 12 months. Blue paper.

1$, red, G.W.W in blue ...	20	0
50 cents, red, S.H.B. in blue ...	20	0
1$, red, S.H.B. in blue ...	20	0
2$, ,, ,, ,, ...	20	0
2$, red, A.R.M in blue ...	20	0
1864. White paper.		
50 cents, red, G.R.W. in blue ...	1	0
1$, red, G.R.W. in blue ...	0	6
2$, ,, ,, ,, ...	0	9
3$, ,, ,, ,, ...	1	0
50 cents, red, S H.B. in blue ...	1	0
1$, red, S.H.B. in blue ...	0	6
15 cents, red, G O in blue ...	0	6
20 ,, ,, ,, ,, ...	0	8
50 ,, ,, ,, ,, ...	1	0
1$, red, G.O. in blue ...	0	6
2$, ,, ,, ,, ...	0	9
3$, ,, ,, ,, ...	1	0
5$, ,, ,, ,, ...	2	0
10$, ,, ,, ,, ...	4	0

STATE REVENUE.

1867. Imperf.

4 cents, yellow	1	0
4 ,, orange	1	0
8 ,, brown		9
10 ,, blue		6
15 ,, blue	1	0
20 ,, brown		8
20 ,, red brown	1	0
30 ,, rose		9
40 ,, rose	1	0
50 ,, brown	4	0
50 ,, purple	1	0
50 ,, violet	1	0
50 ,, yellow	2	0
60 ,, rose	3	0
70 ,, brown	3	0
70 ,, orange	2	0
80 ,, rose	4	0

(Continued on page 4 of cover.)

PUBLICATIONS.

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Handy Pocket Albums for Reconstructed Sheets of English Stamps, 3d. per doz 2/6

UNITED STATES—STATE REVENUE.

(*Continued from page 3 of cover*)

	USED. s.	d.
1$, violet	1	0
1$, purple	1	6
1$, yellow	1	6
1.50$, green	1	6
2$, purple	1	6
2$, violet	1	6
2$, mauve	1	6
3$, rose	2	6
3$, green	7	6
3$, blue	3	0
4$, rose	2	6
4$, green	7	6
5$, rose	1	6
6$, rose	5	0
7$, violet brown	7	6
8$, ,, ,, ...	10	0
10$, ,, ,, ...	2	6
10$, brown	6	0
10$, purple	7	6
14$, violet brown	15	0
15$, brown	20	0
20$, rose	20	0
30$, rose	30	0
Rouletted.		
4 cents, orange	4	0
10 ,, blue	2	6
20 ,, brown	2	6
40 ,, rose	4	0
50 ,, yellow	4	0
Circular die cut.		
10 cents, blue	1	6
15 ,, ,, ...	1	6
20 ,, brown	1	6
30 ,, rose	2	6
50 ,, yellow	2	6
50 ,, violet	5	0
70 ,, orange	7	6
70 ,, brown	7	6
1$, yellow	4	0
1$.40, green	5	0
2$, violet	3	0
3$, blue	5	0
3$, rose	7	6
4$, rose	7	6
10$, violet brown	10	0

LOUISIANA.

Lottery. 1866.

		UN.		USED.	
7½ cents, green.	Imperf.	10	0		
12½ ,, ,,	,,	12	6		
7½ ,, blue	,,			40	0
Law. 1880.					
5 cents, vermilion.	Perf. 12.	2	6		
10 ,, brown	,, ,,	4	0	1	0
25 ,, green	,, ,,	5	0	1	6
50 ,, blue	,, ,,			1	6
1$, ochre	,, ,,	10	0	1	6
2$. 50c, carmine	,, ,,			5	0
5$, black	,, ,,			10	0

NEVADA.

State Revenue.

1865. Imperf.

	UN. s.	d.	USED. s.	d.
2 cents, yellow (single star)	40	0		
2 ,, orange ,, ,,	2	6		9
2 ,, ,, (double star)	20	0	10	0
4 ,, carmine ...	5	0	2	6
5 ,, green				6
10 ,, blue	3	0	1	6
25 ,, vermilion ...	4	0	1	6
50 ,, violet brown ...	5	0	2	0
1$, ,, rose			2	6
10$, brown	20	0		
20$, purple	25	0	10	0
Straw Colour paper. Imperf.				
10$, violet brown ...	80	0		
20$, purple	80	0		
Rouletted 16.				
2 cents, yellow (double star)			20	0
2 ,, orange ,, ,, ...	4	0	1	0
5 ,, green			2	0
25 ,, vermilion ...	5	0	2	6
50 ,, browu			3	0
2 ,, orange (single star)	4	0	1	6
Rouletted 10.				
2 cents, yellow (double star)	20	0	2	6
2 ,, orange ...	3	0	1	0
5 ,, green	3	0	1	0
5 ,, dark green ...			1	6
10 ,, blue	5	0	2	0
25 ,, vermilion ...			2	0
50 ,, brown	6	0	1	6
1$, rose			4	0
1$, pink	10	0	5	0
5$, brown	25	0		
Rouletted 10 x 16.				
5 cents, green			30	0

OREGON.

Engraved, perf. 12

10 cents, green			4	0
20 ,, blue			4	0
50 ,, brown			4	0
20 ,, green	4	0		
50 ,, blue			4	0
1$, pink	6	0		
Lithograph, p. 12.				
20 cents, green			3	0
50 cents, blue			3	0
Retouched type. Small shield under eagle upright.				
10 cents, brown. perf. 12. ...	1	0		
20 ,, green ,, ,, ...	1	0		
50 ,, blue ,, ,, ...	1	6		
1$, rose ,, ,, ...	1	6		
10 cents, brown, imperf. ...	3	9		

WALTER MORLEY,

325, BROWNHILL ROAD, CATFORD, S.E.

J. G. PAYN, PHILATELIC PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK

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3 ,,	lilac ,, ...	7	6
3 ,,	brown imperf.	7	6
3 ,,	green ,, ...	7	6
3 ,,	red-brown imperf.	7	6
3 ,,	blue imperf. ...	7	6
6 rupees,	grey imperf. ...	7	6
6 ,,	buff ,, ...	7	6
6 ,,	red ,, ...	7	6
6 ,,	sage-green imperf.	7	6
6 ,,	green imperf.	7	6
6 ,,	violet ,,	7	6
6 ,,	brown ,,	7	6
6 ,,	red-brown imperf.	7	6
6 ,,	yellow ,,	7	6
6 ,,	blue ,,	7	6

WALTER MORLEY,
325, Brownhill Road,
CATFORD, S.E.

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WALTER MORLEY, 325, BROWNHILL ROAD, CATFORD, S.E.

GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

UNITED STATES—STATE REVENUES.

ALABAMA.

	USED. s.	d.
1867—Tax on Seals.		
1$, red, perf. 12	3	0
2$, blue, perf. 12	20	0

CALIFORNIA.

Bill of Lading—1856.		
30 cents, red (2nd) serrated die cut ...	12	0
40 ,, ,, (,,) ,, ,, ...	12	0
20$, red (2nd) serrated die cut ...	15	0
40$, ,, (,,) ,, ,, ...	15	0
20$, ,, (1st) ,, ,, ...	12	0
40$, ,, (3rd) imperf.	20	0
4$, ,, (4th) serrated die cut ...	10	0
10$, ,, (1st) imperf.	10	0
Bills of Exchange—1857.		
2$, blue *G.W.W. in red* 1st ...	8	0
3$, ,, ,, ,, ...	6	0
8$, ,, ,, ,, ...	10	0
10$, ,, ,, ,, ...	15	0
8 cents, blue G.W.W. in black (1st)	5	0
20 ,, ,, ,, ,, ,,	5	0
30 ,, ,, ,, ,, ,,	6	0
40 ,, ,, ,, ,, ,,	5	0
80 ,, ,, ,, ,, ,,	5	0
1$, blue G.W.W. in black (2nd) ...	6	0
1.40 ,, ,, ,, (1st) ...	7	6
3$, ,, ,, ,, (,,) ...	6	0
2$, blue G.W.W. in blue (1st) ...	10	0
6$, ,, ,, ,, (,,) ...	15	0
38$, ,, ,, ,, (,,) ...	80	0
Azure laid paper.		
8 cents, blue G.W.W. in red ...	7	6
20 ,, ,, ,, ,, ...	6	0
40 ,, ,, ,, ,, ...	7	6
1858. Thin bluish wove paper.		
8 cents, red, 1st, G.W.W. in blue ...	1	0
20 ,, ,, ,, ,, ...	1	0
1863. White Paper.		
EXCHANGE in block letters.		
8 cents, red G.R.W. in blue 1st ...	0	4
20 ,, ,, ,, 1st ...	0	6
20 ,, ,, ,, 2nd ...	0	6
30 ,, ,, ,, 1st ...	0	6
30 ,, ,, ,, 2nd ...	0	6
30 ,, ,, ,, 3rd ...	1	0
40 ,, ,, ,, 2nd ...	0	6
60 ,, ,, ,, 1st ...	0	9
80 ,, ,, ,, 1st ...	1	0
1$, red ,, ,, 2nd ...	0	9
1$, ,, ,, ,, 3rd ...	1	6
1$.40 ,, ,, ,, 1st ...	1	0
2$, ,, ,, ,, 1st ...	0	9
2$, ,, ,, ,, 1st ...	0	9
3$, ,, ,, ,, 1st ...	1	6
3$, ,, ,, ,, 2nd ...	1	6
4$, ,, ,, ,, 2nd ...	2	0
6$, ,, ,, ,, 2nd ...	2	6
8$, ,, ,, ,, 2nd ...	3	0
10$, ,, ,, ,, 1st ...	3	0
10$, ,, ,, ,, 2nd ...	3	0
10$, ,, ,, ,, 3rd ...	5	0
14$, ,, ,, ,, 2nd ...	5	0
20$, ,, ,, ,, 2nd ...	7	6
30$, ,, ,, ,, 2nd ...	10	0
8 cents, red, S.H.B. in blue 1st ...	0	4
20 ,, ,, ,, ,, 1st ...	0	6
30 ,, ,, ,, ,, 1st ...	0	6
80 ,, ,, ,, ,, 2nd ...	1	0
1$.40 ,, ,, ,, 2nd ...	1	0
3$, ,, ,, ,, 2nd ...	1	6
14$, ,, ,, ,, 1st ...	2	0
20$, ,, ,, ,, 1st ...	7	6
8 cents, red, G.O. in blue 1st ...	0	4
8 ,, ,, ,, ,, 2nd ...	0	4
20 ,, ,, ,, ,, 1st ...	0	6
20 ,, ,, ,, ,, 2nd ...	0	6
30 ,, ,, ,, ,, 1st ...	0	6
40 ,, ,, ,, ,, 1st ...	0	6
60 ,, ,, ,, ,, 1st ...	0	9
1$, red, G.O. in blue, 1st ...	1	0
1$, ,, ,, ,, 2nd ...	0	9
10$, ,, ,, ,, 2nd ...	3	0
20$, ,, ,, ,, 1st ...	7	6
20$, ,, ,, ,, 2nd ...	7	6
30$, ,, ,, ,, 2nd ...	10	0
38$, ,, ,, ,, 1st ...	12	6
EXCHANGE in double lined letters.		
30 cents, red, G.R.W. in blue, 2nd ...	0	9
80 ,, ,, ,, ,, 2nd ...	0	9
1$, red, G.R.W. in blue, 2nd ...	0	9
1$, ,, ,, ,, 3rd ...	1	6
1$.40 red ,, ,, 1st ...	1	6
3$, ,, ,, ,, 2nd ...	2	0
30 cents, red, G.R.W. in blue, 1st ...	10	0
Error TAN for TAX.		
8 cents, red, G.O. in blue, 1st ...	0	9
20 ,, ,, ,, ,, 1st ...	0	9
20 ,, ,, ,, ,, 2nd ...	0	9
30 ,, ,, ,, ,, 1st ...	0	9
40 ,, ,, ,, ,, 1st ...	0	9
60 ,, ,, ,, ,, 1st ...	0	9
80 ,, ,, ,, ,, 1st ...	0	9
80 ,, ,, ,, ,, 2nd ...	0	9

(*Continued on page 3 of cover.*)
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UNITED STATES—STATE REVENUES.

(Continued from page 2 of cover.)

	USED. s.	d
1$, red, G.O. in blue, 1st ...	0	9
1$ 40 ,, ,, ,, 1st ...	1	6
1$ 40 ,, ,, ,, 2nd ...	1	6
2$, red, G.O. in blue, 1st ...	1	0
2$, ,, ,, ,, 2nd ...	1	0
2$, ,, ,, ,, 3rd ...	2	0
3$, ,, ,, ,, 1st ...	2	0
3$, ,, ,, ,, 2nd ...	2	0
4$, ,, ,, ,, 1st ...	2	6
4$, ,, ,, ,, 2nd ...	2	6
6$, ,, ,, ,, 1st ...	2	6
6$, ,, ,, ,, 2nd ...	2	6
8$, ,, ,, ,, 1st ...	3	0
8$, ,, ,, ,, 2nd ...	3	0
10$, ,, ,, ,, 1st ...	7	6
30 cents, red, G.O. in blue, 1st ...	10	0
Error TAN for TAX.		
6$, red (1st) no stop after TAX ...	3	0

INSURANCE.

1857. 12 months. Blue paper.

1$, red, G.W.W in blue ...	20	0
50 cents, red, S.H.B. in blue ...	20	0
1$, red, S.H.B. in blue ...	20	0
2$, ,, ,, ,, ...	20	0
2$, red, A.R.M. in blue ...	20	0
1864. White paper.		
50 cents, red, G.R.W. in blue ...	1	0
1$, red, G.R.W. in blue ...	0	6
2$, ,, ,, ,, ...	0	9
3$, ,, ,, ,, ...	1	0
50 cents, red, S.H.B. in blue ...	1	0
1$, red, S.H.B. in blue ...	0	6
15 cents, red, G.O. in blue ...	0	6
20 ,, ,, ,, ,, ...	0	8
50 ,, ,, ,, ,, ...	1	0
1$, red, G.O. in blue ...	0	6
2$, ,, ,, ,, ...	0	9
3$, ,, ,, ,, ...	1	0
5$, ,, ,, ,, ...	2	0
10$, ,, ,, ,, ...	4	0

STATE REVENUE.

1867. Imperf.

4 cents, yellow	1	0
4 ,, orange	1	0
8 ,, brown		9
10 ,, blue		6
15 ,, blue	1	0
20 ,, brown		8
20 ,, red brown	1	0
30 ,, rose		9
40 ,, rose	1	0
50 ,, brown	4	0
50 ,, purple	1	0
50 ,, violet	1	0
50 ,, yellow	2	0
60 ,, rose	3	0
70 ,, brown	3	0
70 ,, orange	2	0
80 ,, rose	4	0

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STRAITS SETTLEMENTS.

FOREIGN BILL.

1868. Perf. 14. CC.

	UN. s.	UN. d.	USED. s.	USED. d.
9c., violet and red ...	15	0	7	6
18c., " " ...	15	0	7	6
30c., " " ...			15	0
36c., " " ...	15	0	7	6
60c., " " ...	20	0		
1$, " " ...			30	0
1$50c., violet and red ...			15	0
2$, " " ...			25	0
3$, " " ...	50	0	15	0
4$50c., " " ...			60	0
6$, " " ...			60	0
Perf. 12½.				
60c., violet and red ...			50	0
4½$, " " ...	80	0		

JUDICIAL.

1869. Perf. 14. CC.

10c., brown and violet ...			10	0
25c., " " ...			4	0
50c., " " ...			7	6
6$, " " ...			40	0
15$, " " ...	150	0		
Perf. 12½.				
50c., brown and violet ...			40	0
Imperf.				
2$, brown and violet ...	20	0		
2$50c., brown and violet ...	25	0		
3$, " " ...	30	0		
4$, " " ...	40	0		
4$50c., " " ...	50	0		
5$, " " ...	50	0		
6$, " " ...	60	0		
6$50c., " " ...	80	0		
10$, " " ...	95	0		
15$, " " ...	150	0		
Perf. 14. CC.				
50c., brown and marone ...			20	0
1$, brown and green ...			7	6
1½$, " " ...			15	0
5$, " " ...			20	0
10$, " " ...			25	0
1874. Perf. 14. C.A.				
10c., brown & violet ...			40	0
25c., " " ...			4	0
Perf. 12½. C.A.				
25c., brown & violet ...			20	0
50c., " " ...			30	0
3$, brown & green ...			50	0
Perf. 14. C.A.				
2c., brown & marone ...	20	0		
10c., " " ...	10	0	5	0
25c., " " ...	4	0	2	6
50c., " " ...	4	0	3	0
1$, brown & green ...	7	6	4	0
2$, " " ...	12	6	10	0
3$, " " ...	15	0	12	6
5$, " " ...	25	0		
10$, " " ...	50	0		
25$, " " ...	120	0		
50$, " " ...	160	0		
100$, " " ...	200	0		

MARINE POLICIES.

1869. Perf. 14 C.C.

8c., blue & violet ...			1	6
12c., " " ...	5	0	1	6
12½c., " " ...			10	0
16c., " " ...			2	6
24c., " " ...	6	0	2	6
25c., " " ...	15	0		
32c., " " ...			15	0
36c., " " ...			2	0
37½c., " " ...			20	0
48c., " " ...			2	0
50c., " " ...			15	0
56c., " " ...			15	0
64c., " " ...			12	6
72c., " " ...			5	0
75c., " " ...			20	0
96c., " " ...			5	0
1$, " " ...			5	0
1$ 20c., " " ...			7	6
1$ 50c., " " ...			10	0
1$ 68c., " " ...			35	0
2$, " " ...	17	6	7	6
2$ 28c., " " ...			20	0
3$, " " ...	25	0	15	0
4$, " " ...			15	0
5$, " " ...	45	0	25	0
6$, " " ...	55	0		
Perf. 12½.				
16c., blue & violet ...			40	0
32c., " " ...			20	0
36c., " " ...			40	0
48c., " " ...			10	0
1$, " " ...			20	0

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J. G. PAYN, PHILATELIC PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK

MORLEY'S Philatelic Journal.

* * * * *

Edited by L. W. FULCHER, B.Sc.

* * * * *

Publisher: **WALTER MORLEY, 325, Brownhill Road, Catford, London, S.E.**

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3 ,,	lilac ,, ...	7	6
3 ,,	brown imperf.	7	6
3 ,,	green ,, ...	7	6
3 ,,	red-brown imperf	7	6
3 ,,	blue imperf. ...	7	6
6 rupees,	grey imperf. ...	7	6
6 ,,	buff ,, ...	7	6
6 ,,	red ,, ...	7	6
6 ,,	sage-green imperf.	7	6
6 ,,	green imperf.	7	6
6 ,,	violet ,,	7	6
6 ,,	brown ,,	7	6
6 ,,	red-brown imperf.	7	6
6 ,,	yellow ,,	7	6
6 ,,	blue ,,	7	6

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GOLD MEDAL—PARIS EXHIBITION, 1900. The highest award for FISCAL STAMPS.

UNITED STATES—STATE REVENUES.

ALABAMA.

	USED. s.	d.
1867—Tax on Seals.		
1$, red, perf. 12	3	0
2$, blue, perf. 12	20	0

CALIFORNIA.

Bill of Lading—1856.		
30 cents, red (2nd) serrated die cut ...	12	0
40 ,, ,, (,,) ,, ,, ...	12	0
20$, red (2nd) serrated die cut ...	15	0
40$, ,, (,,) ,, ,, ...	15	0
20$, ,, (1st) ,, ,, ...	12	0
40$, ,, (3rd) imperf.	20	0
4$, ,, (4th) serrated die cut ...	10	0
10$, ,, (1st) imperf.	10	0
Bills of Exchange—1857.		
2$, blue *G.W.W. in red* 1st ...	8	0
3$, ,, ,, ,, ...	6	0
8$, ,, ,, ,, ...	10	0
10$, ,, ,, ,, ...	15	0
8 cents, blue G.W.W. in black (1st)	5	0
20 ,, ,, ,, ,, ,,	5	0
30 ,, ,, ,, ,, ,,	6	0
40 ,, ,, ,, ,, ,,	5	0
80 ,, ,, ,, ,, ,,	5	0
1$, blue G.W.W. in black (2nd) ...	6	0
1.40 ,, ,, ,, (1st) ...	7	6
3$, ,, ,, ,, (,,) ...	6	0
2$, blue G.W.W. in blue (1st) ...	10	0
6$, ,, ,, ,, (,,) ...	15	0
38$, ,, ,, ,, (,,) ...	80	0
Azure laid paper.		
8 cents, blue G.W.W. in red ...	7	6
20 ,, ,, ,, ,, ...	6	0
40 ,, ,, ,, ,, ...	7	6
1858. Thin bluish wove paper.		
8 cents, red, 1st, G.W.W. in blue ...	1	0
20 ,, ,, ,, ,, ...	1	0
1863. White Paper.		
EXCHANGE in block letters.		
8 cents, red G.R.W. in blue 1st ...	0	4
20 ,, ,, ,, 1st ...	0	6
20 ,, ,, ,, 2nd ...	0	6
30 ,, ,, ,, 1st ...	0	6
30 ,, ,, ,, 2nd ...	0	6
30 ,, ,, ,, 3rd ...	1	0
40 ,, ,, ,, 2nd ...	0	6
60 ,, ,, ,, 1st ...	0	9
80 ,, ,, ,, 1st ...	1	0
1$, red ,, ,, 2nd ...	0	9
1$, ,, ,, ,, 3rd ...	1	6
1$.40 ,, ,, ,, 1st ...	1	0
2$, ,, ,, ,, 1st ...	0	9
2$, ,, ,, ,, 1st ...	0	9
3$, ,, ,, ,, 1st ...	1	6
3$, ,, ,, ,, 2nd ...	1	6
4$, ,, ,, ,, 2nd ...	2	0
6$, ,, ,, ,, 2nd ...	2	6
8$, ,, ,, ,, 2nd ...	3	0
10$, ,, ,, ,, 1st ...	3	0
10$, ,, ,, ,, 2nd ...	3	0
10$, ,, ,, ,, 3rd ...	5	0
14$, ,, ,, ,, 2nd ...	5	0
20$, ,, ,, ,, 2nd ...	7	6
30$, ,, ,, ,, 2nd ...	10	0
8 cents, red, S.H.B. in blue 1st ...	0	4
20 ,, ,, ,, ,, 1st ...	0	6
30 ,, ,, ,, ,, 1st ...	0	6
80 ,, ,, ,, ,, 2nd ...	1	0
1$.40 ,, ,, ,, 2nd ...	1	0
3$, ,, ,, ,, 2nd ...	1	6
14$, ,, ,, ,, 1st ...	2	0
20$, ,, ,, ,, 1st ...	7	6
8 cents, red, G.O. in blue 1st ...	0	4
8 ,, ,, ,, ,, 2nd ...	0	4
20 ,, ,, ,, ,, 1st ...	0	6
20 ,, ,, ,, ,, 2nd ...	0	6
30 ,, ,, ,, ,, 1st ...	0	6
40 ,, ,, ,, ,, 1st ...	0	6
60 ,, ,, ,, ,, 1st ...	0	9
1$, red, G.O. in blue, 1st ...	1	0
1$, ,, ,, ,, 2nd ...	0	9
10$, ,, ,, ,, 2nd ...	3	0
20$, ,, ,, ,, 1st ...	7	6
20$, ,, ,, ,, 2nd ...	7	6
30$, ,, ,, ,, 2nd ...	10	0
38$, ,, ,, ,, 1st ...	12	6
EXCHANGE in double lined letters.		
30 cents, red, G.R.W. in blue, 2nd ...	0	9
80 ,, ,, ,, ,, 2nd ...	0	9
1$, red, G.R.W. in blue, 2nd ...	0	9
1$, ,, ,, ,, 3rd ...	1	6
1$.40 red ,, ,, 1st ...	1	6
3$, ,, ,, ,, 2nd ...	2	0
30 cents, red, G.R.W. in blue, 1st ...	10	0
Error TAN for TAX.		
8 cents, red, G.O. in blue, 1st ...	0	9
20 ,, ,, ,, ,, 1st ...	0	9
20 ,, ,, ,, ,, 2nd ...	0	9
30 ,, ,, ,, ,, 1st ...	0	9
40 ,, ,, ,, ,, 1st ...	0	9
60 ,, ,, ,, ,, 1st ...	0	9
80 ,, ,, ,, ,, 1st ...	0	9
80 ,, ,, ,, ,, 2nd ...	0	9

(Continued on page 3 of cover)

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UNITED STATES—STATE REVENUES.

(*Continued from page 2 of cover.*)

	USED s.	d
1$, red, G.O. in blue, 1st ...	0	9
1$ 40 ,, ,, ,, 1st ...	1	6
1$ 40 ,, ,, ,, 2nd ...	1	6
2$, red, G.O. in blue, 1st ...	1	0
2$, ,, ,, ,, 2nd ...	1	0
2$, ,, ,, ,, 3rd ...	2	0
3$, ,, ,, ,, 1st ...	2	0
3$, ,, ,, ,, 2nd ...	2	0
4$, ,, ,, ,, 1st ...	2	6
4$, ,, ,, ,, 2nd ...	2	6
6$, ,, ,, ,, 1st ...	2	6
6$, ,, ,, ,, 2nd ...	2	6
8$, ,, ,, ,, 1st ...	3	0
8$, ,, ,, ,, 2nd ...	3	0
10$, ,, ,, ,, 1st ...	7	6
30 cents, red, G.O. in blue, 1st ...	10	0
Error TAN for TAX.		
6$, red (1st) no stop after TAX ...	3	0

INSURANCE.

1857. 12 months. Blue paper.

1$, red, G.W.W. in blue ...	20	0
50 cents, red, S.H.B. in blue ...	20	0
1$, red, S.H.B. in blue ...	20	0
2$, ,, ,, ,, ...	20	0
2$, red, A.R.M. in blue ...	20	0
1864. White paper.		
50 cents, red, G.R.W. in blue ...	1	0
1$, red, G.R.W. in blue ...	0	6
2$, ,, ,, ,, ...	0	9
3$, ,, ,, ,, ...	1	0
50 cents, red, S.H.B. in blue ...	1	0
1$, red, S.H.B. in blue ...	0	6
15 cents, red, G.O. in blue ...	0	6
20 ,, ,, ,, ,, ...	0	8
50 ,, ,, ,, ,, ...	1	0
1$, red, G.O. in blue ...	0	6
2$, ,, ,, ,, ...	0	9
3$, ,, ,, ,, ...	1	0
5$, ,, ,, ,, ...	2	0
10$, ,, ,, ,, ...	4	0

STATE REVENUE.

1867. Imperf.

4 cents, yellow	1	0
4 ,, orange	1	0
8 ,, brown		9
10 ,, blue		6
15 ,, blue	1	0
20 ,, brown		8
20 ,, red brown	1	0
30 ,, rose		9
40 ,, rose	1	0
50 ,, brown	4	0
50 ,, purple	1	0
50 ,, violet	1	0
50 ,, yellow	2	0
60 ,, rose	3	0
70 ,, brown	3	0
70 ,, orange	2	0
80 ,, rose	4	0

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	UN. s.	UN. d.	USED. s.	USED. d.
9c., violet and red ...	15	0	7	6
18c., ,, ,, ...	15	0	7	6
30c., ,, ,, ...			15	0
36c., ,, ,, ...	15	0	7	6
60c., ,, ,, ...	20	0		
1$, ,, ,, ...			30	0
1$50c., violet and red ...			15	0
2$, ,, ,, ...			25	0
3$, ,, ,, ...	50	0	15	0
4$50c., ,, ,, ...			60	0
6$, ,, ,, ...			60	0
Perf. 12½.				
60c., violet and red ...			50	0
4½$, ,, ,, ...	80	0		

JUDICIAL.

1869. Perf. 14. CC.

10c., brown and violet ...			10	0
25c., ,, ,, ...			4	0
50c., ,, ,, ...			7	6
6$, ,, ,, ...			40	0
15$, ,, ,, ...	150	0		
Perf. 12½.				
50c., brown and violet ...			40	0
Imperf.				
2$, brown and violet ...	20	0		
2$50c., brown and violet ...	25	0		
3$, ,, ,, ...	30	0		
4$, ,, ,, ...	40	0		
4$50c., ,, ,, ...	50	0		
5$, ,, ,, ...	50	0		
6$, ,, ,, ...	60	0		
6$50c., ,, ,, ...	80	0		
10$, ,, ,, ...	95	0		
15$, ,, ,, ...	150	0		
Perf. 14. CC.				
50c., brown and marone ...			20	0
1$, brown and green ...			7	6
1½$, ,, ,, ...			15	0
5$, ,, ,, ...			20	0
10$, ,, ,, ...			25	0
1874. Perf. 14. C.A.				
10c., brown & violet ...			40	0
25c., ,, ,, ...			4	0
Perf. 12½. C.A.				
25c., brown & violet ...			20	0
50c., ,, ,, ...			30	0
3$, brown & green ...			50	0
Perf. 14 C.A.				
2c., brown & marone ...	20	0		
10c., ,, ,, ...	10	0	5	0
25c., ,, ,, ...	4	0	2	6
50c., ,, ,, ...	4	0	3	0
1$, brown & green ...	7	6	4	0
2$, ,, ,, ...	12	6	10	0
3$, ,, ,, ...	15	0	12	6
5$, ,, ,, ...	25	0		
10$, ,, ,, ...	50	0		
25$, ,, ,, ...	120	0		
50$, ,, ,, ...	160	0		
100$, ,, ,, ...	200	0		

MARINE POLICIES.

1869. Perf. 14 C.C.

8c., blue & violet ...			1	6
12c., ,, ,, ...	5	0	1	6
12½c., ,, ,, ...			10	0
16c., ,, ,, ...			2	6
24c., ,, ,, ...	6	0	2	6
25c., ,, ,, ...	15	0		
32c., ,, ,, ...			15	0
36c., ,, ,, ...			2	0
37½c., ,, ,, ...			20	0
48c., ,, ,, ...			2	0
50c., ,, ,, ...			15	0
56c., ,, ,, ...			15	0
64c., ,, ,, ...			12	6
72c., ,, ,, ...			5	0
75c., ,, ,, ...			20	0
96c., ,, ,, ...			5	0
1$, ,, ,, ...			5	0
1$20c., ,, ,, ...			7	6
1$50c., ,, ,, ...			10	0
1$68c., ,, ,, ...			35	0
2$, ,, ,, ...	17	6	7	6
2$28c., ,, ,, ...			20	0
3$, ,, ,, ...	25	0	15	0
4$, ,, ,, ...			15	0
5$, ,, ,, ...	45	0	25	0
6$, ,, ,, ...	55	0		
Perf. 12½.				
16c., blue & violet ...			40	0
32c., ,, ,, ...			20	0
36c., ,, ,, ...			40	0
48c., ,, ,, ...			10	0
1$, ,, ,, ...			20	0

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325, BROWNHILL ROAD, CATFORD, S.E.

J. G. PAYN, PHILATELIC PRINTER, 12, MARKET HILL, SUDBURY, SUFFOLK

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Subscription 2/6 per annum, post free (January to December).

Vol. VIII. No. 7. **PRICE THREEPENCE.** **JULY, 1907.**

GREAT BRITAIN.

POSTAGE.

1d., RED.

			UNUSED. s.	d.
Plate Number	73	...	1	0
" "	74	...	0	6
" "	79	...	0	9
" "	80	...	0	9
" "	85	...	1	0
" "	87	...	0	9
" "	93	...	1	0
" "	101	...	2	0
" "	107	...	1	6
" "	112	...	1	6
" "	114	...	2	6
" "	135	...	2	0
" "	151	...	2	0
" "	153	...	2	6
" "	171	...	0	4
" "	173	...	1	0
" "	174	...	0	6
" "	177	...	0	6
" "	178	...	0	4
" "	205	...	0	6

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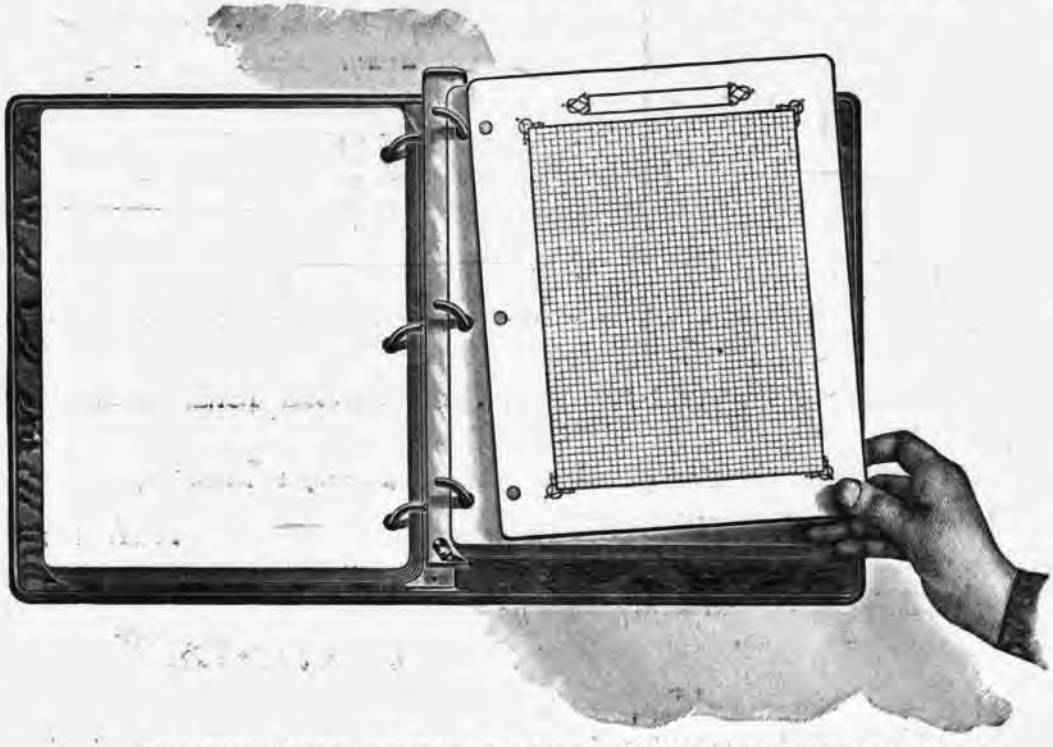

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No.	Size of Leaf.	Capacity.	Retail price nett.
10	7 x 5¼ inches	50 leaves	**10/6** each.
20	10 x 7¼ ,,	50 ,,	**15/-** ,,
30	12 x 9½ ,,	60 ,,	**25/-** ,,

Containing leaves with quadrille background and border in neutral grey, but WITH Protection Sheets.

No.	Size of Leaf.	Capacity.	Retail price nett
15	7 x 5¼ inches	50 leaves	**12/6** each
25	10 x 7¼ ,,	50 ,,	**17/6** ,,
35	12 x 9½ ,,	60 ,,	**27/6** ,,

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GREAT BRITAIN.

	UN. s. d.	USED. s. d.
ADMIRALTY.		
£5 violet, perf. 14 ...		80 0
BANKRUPTCY.		
1872. Wmk. balances, perf. 12½.		
1/6, rose		40 0
2/6, rose		50 0
7/6, rose		80 0
BOARD OF AGRICULTURE.		
1889.		
1/-, green and black ...	40 0	
2/6, green and brown ...	60 0	
CONSULAR SERVICE.		
1885.		
1/-, verm. Error figure 1 omitted		120 0
Oct., 1885.		
Without figure overprint.		
2d., lilac and blue ...		25 0
£1, lilac and black ..		50 0
£2, lilac and blue ...		60 0
£3, lilac and brown ...		60 0
1902.		
10/-, on half of £1, used in Lorenzo Marquez		120 0
CUSTOMS.		
1/-, rose (5/4/60) inverted surcharge (only 3 copies known)		150 0
1d., rose die A. pair tête bêche		40 0
LAND COMMISSION.		
1882.		
£1, lilac and black ...		30 0
LIFE POLICY.		
1853.		
Wmk. foul anchor (wooden stock)		
3d, red brown, imperf. ... (only 2 copies known)		100 0
PERFUME DUTY.		
1786.		
1d., vermilion	40 0	
HAIR POWDER DUTY.		
1786.		
1d., vermilion	40 0	
GLOUCESTERSHIRE.		
Perf. 15 x 15½.		
1/-, red-brown and violet ...		20 0
5/-, " " ...	40 0	
10/, " " ...		50 0
5/-, blue and red ...		20 0

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	UN. s.	UN. d.	USED. s.	USED. d
1d., black	5	0	2	6
4d., yellow			5	0
6d., lilac			7	6
1s., orange			20	0
1d., black, inverted surcharge			50	0
1d., ,, double surcharge	25	0		
6d., lilac ,, ,, ...			60	0

Sur "Stamp" in Roman type with Initial caps

1d., black			3	6
4d., yellow	12	6	4	0
6d., lilac			5	0
1s., orange	20	0	10	0
4d., yellow, with stop after stamp	30	0		
6d., lilac, double Surcharge			40	0

Sur. value and STAMP in block caps.

Wmk. C.C.

½d., green	10	0	4	0

Wmk. C.A.

1s., orange			10	0

1882. Sur. REVENUE in block caps.

Wmk. C.A. Perf 14.

1d., black & carmine ...	5	0	0	6
2d., pale blue & black ...	7	6	0	6
3d., deep blue & carmine ...	10	0	0	9
4d., yellow & black ...	15	0	1	0
6d., purple & black ...	20	0	1	6

Perf. 12.

1d., black & carmine ...	5	0	0	6
3d., deep blue & carmine ...			1	0
1s., orange & black ...	35	0	10	0

1883. Sur. Revenue in red, 11 mms.

1d., black	5	0	5	0

ditto 13 mms.

1d., black			1	6

ditto 15½ mms.

½d., green & black ...			2	6
1d., black	7	6	1	0
½d., green & blk., double Sur.			40	0
1d., black ,,	40	0	20	0

Ditto double Sur., one inverted at top of stamp.

1d., black			40	0

Sur. Revenue (with stop), 17 mms.

1d., black & red ...	20	0	15	0

Sur. Revenue, 15½ mms.

4d., yellow & black, perf. 12	30	0	10	0

1883. Sur. 'Revenue". 15½ mms. (in black).

	UN s.	UN d.	USED. s.	USED. d.
1d., carmine-rose ...			1	6
1d., ,, inverted Sur.			80	0
1d., ,, double Sur.			40	0

1884. Sur. REVENUE in block caps.

1d., black and red ...	10	0	0	3
1d., lilac and black ...	5	0	0	3

SAINT VINCENT.

1882. Wmk. Star, perf. 11½.

1d., grey			0	6
4d., blue			2	6
6d., green	7	6	1	6
1/-, vermilion	10	0	2	6

Sur. 3d., on half of 6d., green

3d., on half 6d., green (upper half)			4	0
,, ,, ,, (lower half)			4	0
3d., on unsevered pair ...	100	0	50	0

Variety with raised stop after 3d.

3d., on 6d., green (upper half)			5	0
3d., ,, ,, (lower half)			7	6

Wmk. Star, perf. 11—12½.

5/-, rose-red			20	0
5/-, rose-red, double surcharge	50	0		
£1, on 5/-, rose-red ...			120	0

1883. Wmk. CA. sur. "Revenue."

Perf. 12.

4d., dull blue			10	0
4d., ultramarine			5	0
6d., yellow-green ...	5	0	1	0
1/-, orange	7	6	1	6

Perf. 14.

1d., drab	1	0	0	1
3d. on 1d., lilac	2	6	0	3
4d., bright blue			1	6
1d., carmine	1	6	0	2

1885. Sur. REVENUE in block caps.

Perf. 14.

1d., lilac	1	0	0	1
3d. on 6d., lilac	1	0	0	3
4d., lilac	3	0	1	6
6d., ,, ...	3	0	0	3
1/-, ,, ...	4	0	0	6
5/-, dull purple	12	6	2	6
£1, on 5/- in sans serif caps			100	0
£1, on 5/-, in Roman caps ...			100	0

Perf. 12.

3d. on 6d., lilac			0	6

Sur. in red. C.A. Perf. 14.

1d., lilac	0	9	0	1
3d. on 1d., red	1	0	0	2
1/-, lilac	2	6	0	3

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* * * * *

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* * * * *

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Stamp Duty.

	USED. s.	d.
20 pesetas, lilac & red ...	15	0
30 " " " ...	12	6
3d., lilac & orange ...		3
1/-, green & green ...		6
2/-, green & blue ...	1	0
4/-, green & black ...	2	0

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Sello. 1899. Spain issue initialled by U. S. Officers.

50 centavos, red-brown	5	0
1 peso, purple ...	7	6
1899. Imperf		
25 centavos, red ...	2	6
1900. Perf.		
25c., red	1	0
25c., pale rose ...	1	6
1 peso, purple ...	2	0

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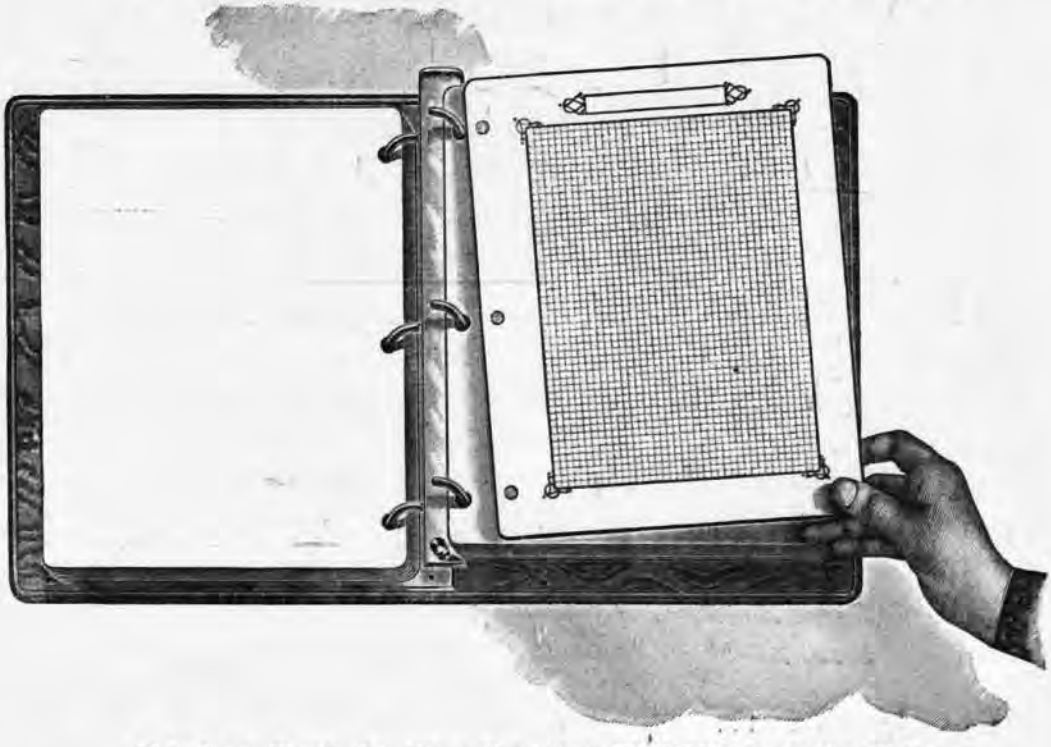

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30	12 x 9½ ,,	60 ,,	**25/-** ,,

Containing leaves with quadrille background and border in neutral grey, but WITH Protection Sheets.

No.	Size of Leaf.	Capacity.	Retail price nett
15	7 x 5¼ inches	50 leaves	**12/6** each
25	10 x 7¼ ,,	50 ,,	**17/6** ,,
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1/6, rose		40 0
2/6, rose		50 0
7/6, rose		80 0
BOARD OF AGRICULTURE.		
1889.		
1/-, green and black ...	40 0	
2/6, green and brown ...	60 0	
CONSULAR SERVICE.		
1885.		
1/-, verm. Error figure 1 omitted		120 0
Oct., 1885.		
Without figure overprint.		
2d., lilac and blue ...		25 0
£1, lilac and black ..		50 0
£2. lilac and blue ...		60 0
£3, lilac and brown ...		60 0
1902.		
10/-, on half of £1, used in Lorenzo Marquez		120 0
CUSTOMS.		
1/-, rose (5/4/60) inverted surcharge (only 3 copies known)		150 0
1d., rose die A. pair tête bêche		40 0
LAND COMMISSION.		
1882.		
£1, lilac and black ...		30 0
LIFE POLICY.		
1853.		
Wmk. foul anchor (wooden stock)		
3d, red brown, imperf. ... (only 2 copies known)		100 0
PERFUME DUTY.		
1786.		
1d, vermilion	40 0	
HAIR POWDER DUTY.		
1786.		
1d., vermilion	40 0	
GLOUCESTERSHIRE.		
Perf. 15 x 15½.		
1/-, red-brown and violet ...		20 0
5/-, ,, ,, ...	40 0	
10/, ,, ,, ...		50 0
5/-, blue and red ...		20 0

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1881. Sur. "STAMP" in small Roman Caps.

	UN. s.	UN. d.	USED. s.	USED. d.
1d., black	5	0	2	6
4d, yellow			5	0
6d, lilac			7	6
1s., orange			20	0
1d., black, inverted surcharge			50	0
1d., ,, double surcharge	25	0		
6d., lilac ,, ,, ...			60	0

Sur "Stamp" in Roman type with Initial caps

1d., black			3	6
4d., yellow	12	6	4	0
6d., lilac			5	0
1s, orange	20	0	10	0
4d, yellow, with stop after stamp	30	0		
6d., lilac, double Surcharge			40	0

Sur. value and STAMP in block caps.

Wmk. C C.

½d., green	10	0	4	0

Wmk. C.A.

1s., orange			10	0

1882. Sur. REVENUE in block caps.

Wmk. C.A. Perf. 14.

1d., black & carmine ...	5	0	0	6
2d., pale blue & black ...	7	6	0	6
3d., deep blue & carmine ...	10	0	0	9
4d., yellow & black ...	15	0	1	0
6d., purple & black ...	20	0	1	6

Perf. 12.

1d., black & carmine ...	5	0	0	6
3d., deep blue & carmine ...			1	0
1s., orange & black ...	35	0	10	0

1883. Sur. Revenue in red, 11 mms.

1d., black	5	0	5	0

ditto 13 mms.

1d., black			1	6

ditto 15½ mms.

½d., green & black ...			2	6
1d., black	7	6	1	0
½d., green & blk., double Sur.			40	0
1d., black ,,	40	0	20	0

Ditto double Sur., one inverted at top of stamp.

1d., black			40	0

Sur. Revenue (with stop), 17 mms.

1d., black & red ...	20	0	15	0

Sur. Revenue, 15½ mms.

4d., yellow & black, perf. 12	30	0	10	0

1883. Sur. 'Revenue". 15½ mms. (in black).

	UN s.	UN d.	USED. s.	USED. d.
1d, carmine-rose ...			1	6
1d, ,, inverted Sur.			80	0
1d., ,, double Sur.			40	0

1884. Sur. REVENUE in block caps.

1d, black and red ...	10	0	0	3
1d., lilac and black ...	5	0	0	3

SAINT VINCENT.

1882. Wmk. Star, perf. 11½.

1d., grey			0	6
4d., blue			2	6
6d., green	7	6	1	6
1/-, vermilion	10	0	2	6

Sur. 3d., on half of 6d., green

3d., on half 6d, green (upper half)			4	0
,, ,, ,, (lower half)			4	0
3d., on unsevered pair ...	100	0	50	0

Variety with raised stop after 3d.

3d, on 6d., green (upper half)			5	0
3d., ,, ,, (lower half)			7	6

Wmk. Star, perf. 11—12½.

5/-, rose-red			20	0
5/-, rose-red, double surcharge	50	0		
£1, on 5/-, rose-red ...			120	0

1883. Wmk. CA sur. "Revenue."

Perf. 12.

4d., dull blue			10	0
4d., ultramarine			5	0
6d., yellow-green ...	5	0	1	0
1/-, orange	7	6	1	6

Perf. 14.

1d., drab	1	0	0	1
3d. on 1d., lilac	2	6	0	3
4d., bright blue			1	6
1d., carmine	1	6	0	2

1885. Sur. REVENUE in block caps.

Perf. 14.

1d., lilac	1	0	0	1
3d. on 6d., lilac	1	0	0	3
4d., lilac	3	0	1	6
6d., ,, ...	3	0	0	3
1/-, ,, ...	4	0	0	6
5/-, dull purple	12	6	2	6
£1, on 5/- in sans serif caps			100	0
£1, on 5/-, in Roman caps ...			100	0

Perf. 12.

3d. on 6d., lilac			0	6

Sur. in red. C.A. Perf. 14

1d, lilac	0	9	0	1
3d. on 1d., red	1	0	0	2
1/-, lilac	2	6	0	3

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Edited by L. W. FULCHER, B.Sc.

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	USED. s.	d.
1867 (on India).		
1½c. on ½a., blue ...	5	0
2c. on 1a., brown ...	7	6
3c. on 1a., ,, ...	7	6
4c. on 1a., ,, ...	12	6
6c. on 2a., yellow ...	15	0
8c. on 2a., yellow ...	6	0
12c. on 4a., green ...	15	0
24c. on 8a., rose ...	7	6
32c. on 2a yellow ...	10	0
1868. CC p. 14.		
2c. brown	0	6
4c., rose	1	6
6c., lilac	3	0
8c., orange	0	9
12c., blue	0	9
24c., green	0	6
32c., red	5	0
96c., grey	6	0
Perf. 12½.		
96c., grey	12	6

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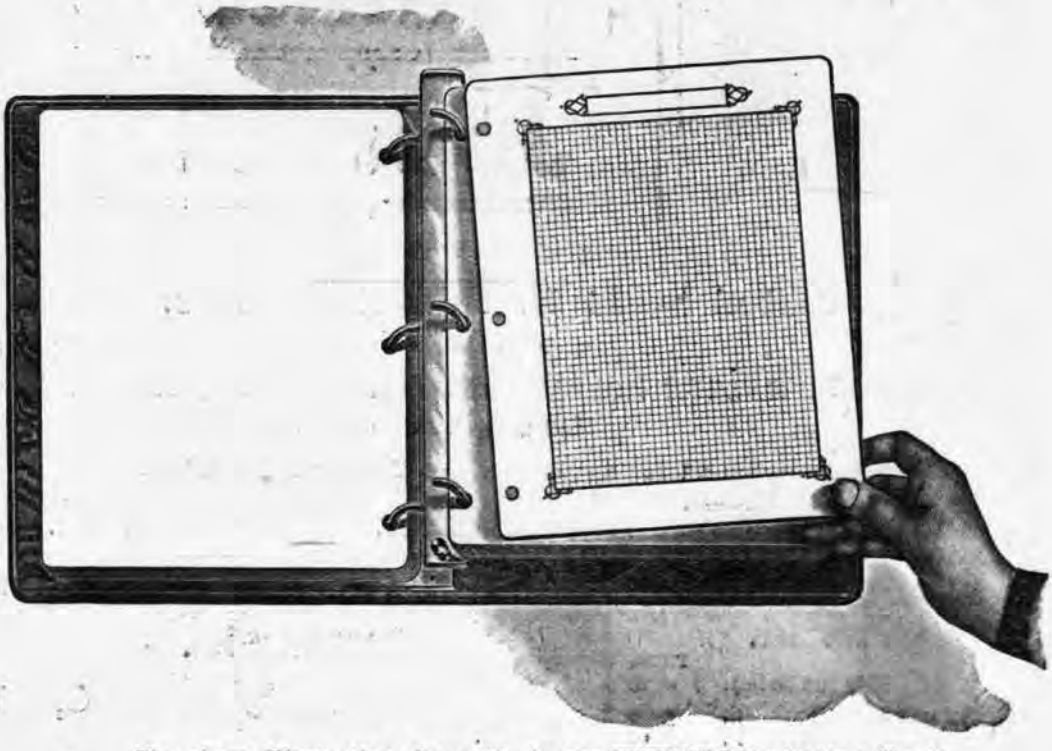

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1868.

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500 ,, brown on yellow ...	0	9
1 escudo, orange on blue ...	1	0

1869.

200 mils, blue	1	6
500 ,, brown	1	6
1 escudo, orange	1	6

Surcharged HABILITADA POR LA NACION.

200 mils, blue	20	0
500 ,, brown	25	0
1 escudo, orange	10	0

1870

200 mils, brown	7	6
500 ,, rose	0	4
1 escudo, blue	0	3
2 pesetas, lilac	5	0

Dated 1870-71

½ peseta, green	4	0
1 ,, blue	5	0
1 ,, ultramarine	5	0
4 ,, brown	7	6

1871.

50 cent, green	4	0
1 peseta, rose	4	0
2 ,, lilac	5	0
2 ,, brown	4	0
4 ,, brown	6	0
4 ,, blue	7	6

1872.

50 cents, lilac	0	4
1 pesetas, blue	0	3
2 ,, green	0	6
4 ,, lilac	0	9

1873.

1 peseta, green	1	6
2 ,, blue	1	6
4 ,, lilac	5	0

1874.

1 peseta, brown	7	6
2 ,, ,, ...	5	0
4 ,, ,, ...	10	0

1875.

1 peseta, green	0	3
2 ,, blue	0	4
4 ,, carmine	0	6
4 ,, ,, (imperf) ...	5	0

1876.

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2 ,, blue	0	4
1 ,, green (imperf)	4	0

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1d., red ,, ...	0	6
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2d., deep rose	0	4
5d., deep indigo	0	6
1d., lilac, (14 pearls)	0	3

1884.

½d., slate blue	0	1
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3d., ,, ...	0	4
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3c. on 1a., ,, ...	7	6
4c. on 1a., ,, ...	12	6
6c. on 2a., yellow ...	15	0
8c. on 2a., yellow ...	6	0
12c. on 4a., green ...	15	0
24c. on 8a., rose ...	7	6
32c. on 2a yellow ...	10	0
1868. CC p. 14.		
2c.. brown	0	6
4c., rose	1	6
6c., lilac	3	0
8c., orange	0	9
12c., blue	0	9
24c., green	0	6
32c., red	5	0
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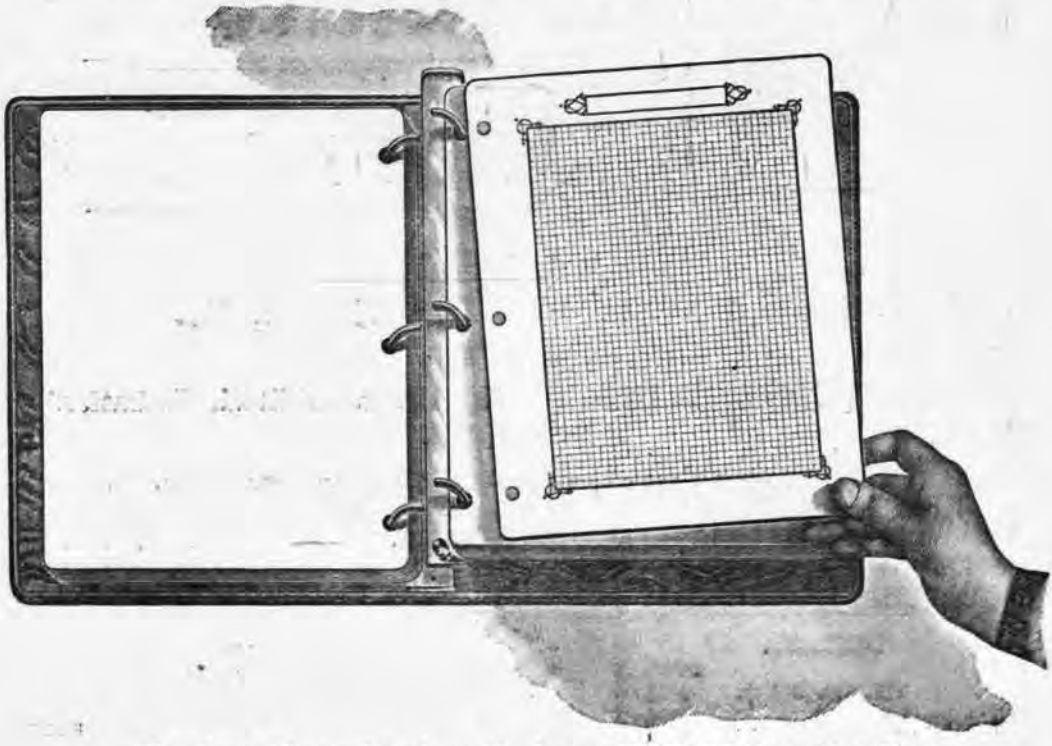

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1 peseta, green	0	3
4 ,, blue	1	6
4 ,, bistre	2	6
1 ,, green (imperf)	2	6
2 ,, blue ,, ...	2	6

1879.

1 peseta, marone	0	3
2 ,, blue	0	3
4 ,, green	0	4

1880.

1 peseta, green	0	3
2 ,, marone	0	3
4 ,, blue	0	4

1881.

20 cent, brown	0	3
40 ,, rose	0	4
80 ,, green	0	6

1882.

20 cent, green	0	3
40 ,, blue	0	6
80 ,, brown	4	0

1883.

The 1882 issue surcharged in red.

40 cent, blue, type 1	3	0
40 ,, ,, ,, 2	2	6
40 ,, ,, ,, 3	1	6
40 ,, ,, ,, 4	2	0
40 ,, ,, ,, 5	1	0

1884.

20 cent, bistre	2	6
40 ,, green	2	6
80 ,, blue	4	0

1890.

5 cent, lilac-rose	1	6
10 ,, violet	2	0
20 ,, dark brown	2	6
40 ,, yellow brown	3	0
40 ,, grey	5	0
80 ,, blue	1	6

1892.

5 cent, blue	1	0
10 ,, orange	1	6
20 ,, rose	2	0
40 ,, pale green	3	0

1893.

5 cent, brown	0	4
10 ,, dull blue	0	4
20 ,, pale blue	0	4
40 ,, brown	0	4

1896.

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6c. on 2a., yellow ...	15	0
8c. on 2a., yellow ...	6	0
12c. on 4a., green ...	15	0
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32c. on 2a yellow ...	10	0
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6c., lilac	3	0
8c., orange	0	9
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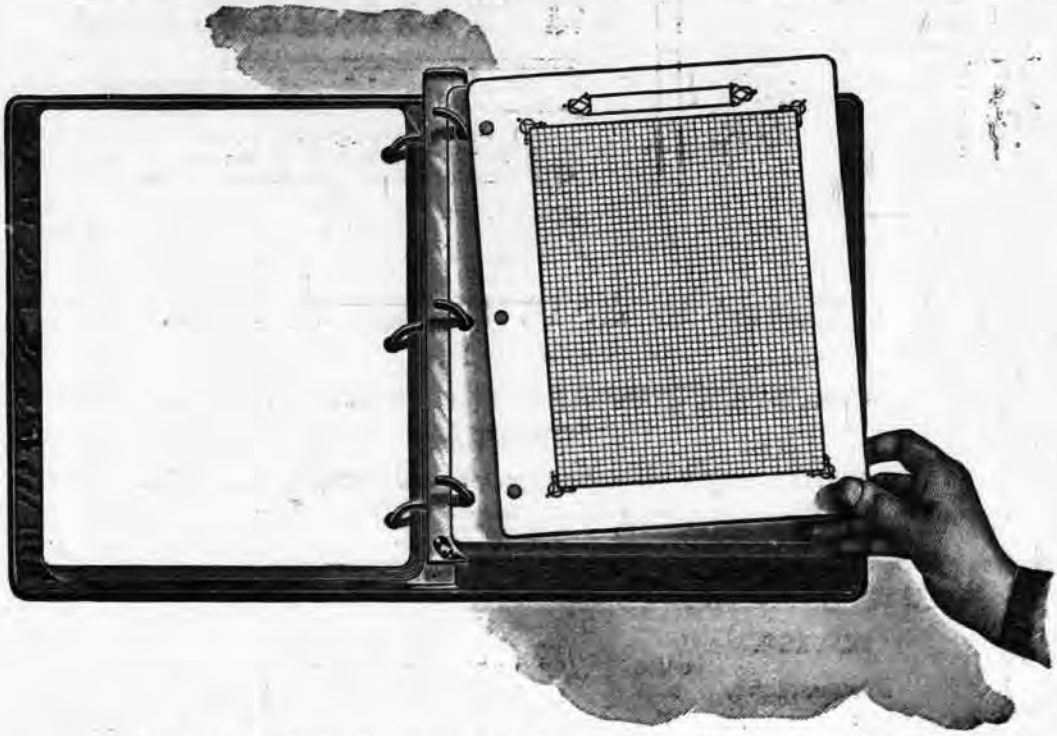

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40 ,, blue	0	6
80 ,, brown	4	0
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The 1882 issue surcharged in red.		
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40 ,, ,, ,, 3	1	6
40 ,, ,, ,, 4	2	0
40 ,, ,, ,, 5	1	0
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20 cent, bistre	2	6
40 ,, green	2	6
80 ,, blue	4	0
1890.		
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20 ,, dark brown	2	6
40 ,, yellow brown	3	0
40 ,, grey	5	0
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20 ,, rose	2	0
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10 ,, dull blue	0	4
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* * * * *

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* * * * *

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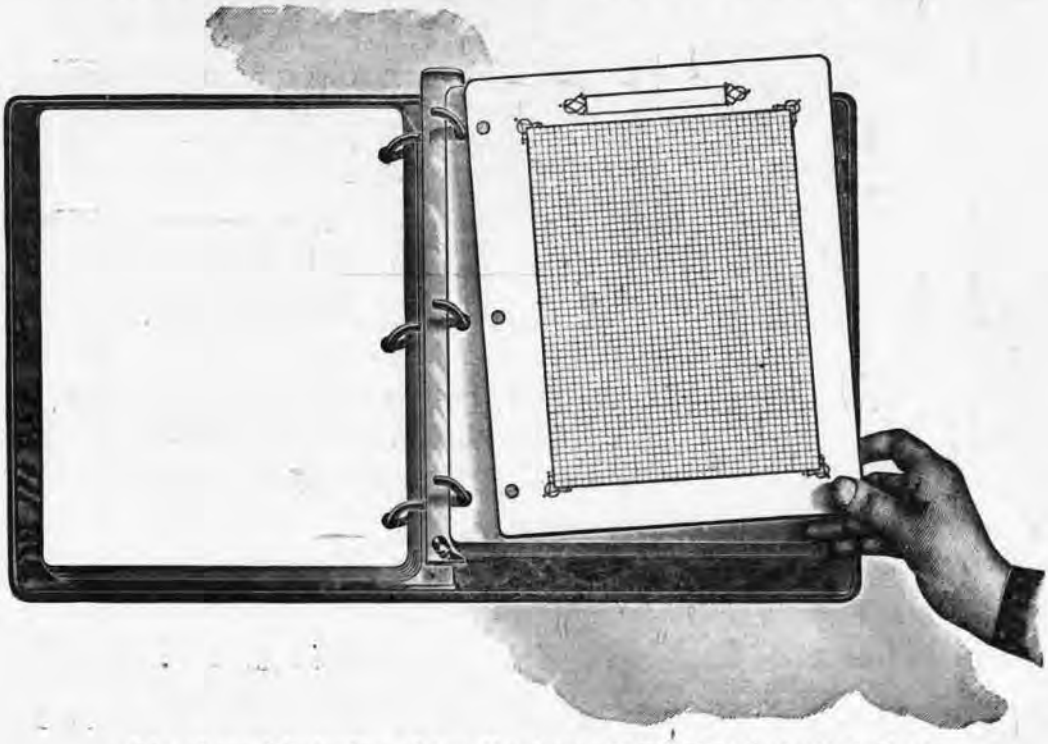

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1 ,, green (imperf)	2	6
2 ,, blue ,, ...	2	6
1879.		
1 peseta, marone	0	3
2 ,, blue	0	3
4 ,, green	0	4
1880.		
1 peseta, green	0	3
2 ,, marone ...	0	3
4 ,, blue	0	4
1881		
20 cent, brown	0	3
40 ,, rose	0	4
80 ,, green	0	6
1882.		
20 cent, green	0	3
40 ,, blue	0	6
80 ,, brown	4	0
1883.		
The 1882 issue surcharged in red.		
40 cent, blue, type 1	3	0
40 ,, ,, ,, 2	2	6
40 ,, ,, ,, 3	1	6
40 ,, ,, ,, 4	2	0
40 ,, ,, ,, 5	1	0
1884.		
20 cent, bistre	2	6
40 ,, green	2	6
80 ,, blue	4	0
1890.		
5 cent, lilac-rose	1	6
10 ,, violet	2	0
20 ,, dark brown	2	6
40 ,, yellow brown	3	0
40 ,, grey	5	0
80 ,, blue	1	6
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1d., red-brown	4	0	3	0
3d., lilac-rose	5	0	2	0
4d., sage green			2	6
6d., black	5	0	1	6

1883.

1d., black	1	6	1	0
3d., red	4	0	1	0
1/-, green			1	0

1885.

Perf. 13½.

½d., grey	5	0		
4d., bronze	7	6	0	9
1/- green			8	6

Perf. 12½ x 12.

½d., grey	0	2	0	1
1d., carmine	0	3	0	1
2d., brown-purple ...	1	6	0	9
2d., bistre			0	4
3d., mauve			1	6
4d., olive			3	0
6d., blue			0	6
1/-, green			0	6
2/6, buff			5	0
5/-, slate blue			4	0

1887-90.

Perf. 12½.

½d., grey	0	2	0	1
1d., carmine	0	3	0	1
2d., olive	0	6	0	1
2½d., dark violet ...	7	6	1	6
2½d., bright violet ...	1	3	0	3
3d., mauve			1	6
4d., bronze			0	2
6d., blue			0	2
1/-, green			0	3
2/6, buff			1	6
5/-, slate blue			2	6
10/-, fawn			2	6
£5 deep green			10	0

1894.

Shafts.

½d., grey	0	3	0	1
1d., carmine	0	8	0	1
2d., bistre	1	3	0	1
6d., blue	1	3	1	6
1/-, green			10	0

ORANGE RIVER COLONY.

POSTAGE.

1868.

	UN. s.	UN. d.	USED. s.	USED. d.
1d., brown	0	4	0	1
6d., pale rose	7	6	1	0
6d., bright carmine ...	3	0	0	6
1/- orange	5	0	0	3

1878.

4d., ultramarine ...	2	6	0	4
5/- green	12	6	8	6

1883-84.

½d., chestnut	0	2	0	1
2d., pale mauve	3	0	0	1
2d., bright ,, ...	1	6	0	1
3d., ultramarine ...	2	6	0	6
2d., on 3d., ,, ...	1	6	0	9
1d., on 3d., ,, ...	0	9	0	4
1d., on 4d., ,, ...	6	0	6	0

1892.

2½d., on 3d., ultramarine ...	1	6	1	0

1894.

1d., purple	0	2	0	1
½ on 3 blue type I. ...	0	6	0	6
,, ,, ,, II ...	4	6	4	0
,, ,, ,, III. ...	4	0	4	0
,, ,, ,, IV. ...	3	6	3	6
,, ,, ,, V. ...	2	6	3	0
,, ,, ,, VI. ...	2	6	2	0
,, ,, ,, VII. ...	0	6	0	6

1896.

½d., on 3d., blue ...	0	3	0	2
,, no stop ...	10	0	10	0
,, no bar ...	10	0	5	0
,, bar at top ...	5	0	2	6
2½d., on 3d., blue ...	1	0	1	0

1897.

½d., yellow	0	3	0	2
1/-, brown	4	6	0	9

March, 1900.

V.R I. Level stops.

½d., orange	0	6	0	9
1d., purple	3	0	3	0
2d., lilac	0	5	0	9
2½d., blue	4	0	5	0
3d., ,, ...	0	5	1	0
4d., ,, ...	3	6	3	6
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Edited by

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VOL. IX. 1908.

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BY WALTER MORLEY.

(With references to the Collections of Mr. A. E. Lawrence and Mr. G. W. Pepper of New York.)

Municipal

(Continued from Vol. VIII, p 96.)

	USED s.	d.
1902		
Stamps of 1899 type surcharged "1902" in black.		
1 centavo, black	0	2
5 ,, brown	0	3
10 ,, orange	0	3
25 ,, lilac	0	6
25 ,, violet	0	6
50 ,, green	0	9
1 peso, blue	1	6
5 ,, yellow	6	0
10 ,, red	9	0
100 ,, black on green	15	0
1903		
Stamps of the 1899 issue and type surcharged "1903" in black.		
1 centavo, black	0	2
5 ,, brown	0	3
10 ,, red	0	3
25 ,, grey	0	4
50 ,, green	0	8
1 peso, blue	1	6
5 ,, yellow	4	0
5 ,, olive	5	0
10 ,, vermilion	6	0
25 ,, black on rose	10	0
50 ,, black on lilac	15	0
Variety: larger and thicker "1" to "1903"		
1 centavo, grey	1	0
Error: "1093" for "1903"		
1 peso, blue	25	0
5 ,, yellow	30	0
10 ,, vermilion	—	
25 ,, black on rose	40	0
50 ,, black on lilac...	60	0
1904		
Stamps of type of 1899 surcharged "1904" in black-		
1 centavo, black	0	2
5 ,, brown	0	3
10 ,, red	0	3
25 ,, lilac	0	4
50 ,, green	0	9
1 peso, blue	1	6
5 ,, yellow	6	0
10 ,, vermilion	—	
1905		
Stamps of type of 1899 surcharged "1905" in black.		
1 centavo, black	0	3
5 ,, brown	—	
10 ,, red	—	
50 ,, green	1	0
1 peso, blue	2	6
5 ,, yellow	7	6
1906		
Stamps of type of 1899 surcharged "1905" in black.		
1 centavo, black	0	3
5 ,, brown	0	6
25 ,, violet	1	0
50 ,, green	1	6
1 peso, blue	2	6

USED
s. d.

Variety: Imperf. vertically.
5 centavos, pale brown

1907

Stamps of type of 1899 surcharged "1907" in black (large type).

(a) Rough wove paper.
1 centavo, black
5 ,, pale brown
10 ,, red
25 ,, violet
50 ,, pale green
50 ,, dark green
1 peso, purple
5 ,, yellow

(b) Smooth wove paper.
1 peso, lilac

Stamps of type of 1899 surcharged "1907" in black (small figures). Smooth white wove paper.
10 centavos, red
25 ,, lilac
50 ,, yellow

Stamps of type of 1899 surcharged "1908" in large figures. Smooth white wove paper.
1 centavo, black

NOTE. This stamp is found with the overprint "CONTADURIA MUNICIPAL" in violet block caps, but it is not known whether this is a surcharge or only a cancellation.

Stamps for Special Duties.

1904

In 1904 a series of type-set stamps was issued for various special duties as under:
Perf. 11½

Timbre para venta de mercaderias estrangeras

	s.	d.
1 centavo, black on rose and white ...	0	6
5 centavos, black on rose and white	—	
10 ,, black on rose and white	1	0
25 ,, black on rose and white	—	
50 ,, black on rose and white	1	6
1 peso, green on rose and white	—	
5 pesos, blue and rose on white	7	6
10 ,, red and rose on white	10	0
25 ,, orange and rose on white	—	
50 ,, red brown and rose on white	20	0
100 ,, olive green and rose on white	—	

Timbre para venta de aguardiente del pais

	s.	d.
1 centavo, black on brown	—	
5 centavos, black on brown	—	
10 ,, black on brown	0	9
25 ,, black on brown	1	0
50 ,, black on brown	1	6
75 ,, black on brown	2	6
1 peso, green on brown	3	0
5 pesos, red-brown on brown	4	0

Timbre para ejercio de profesiones

	s.	d.
5 centavos, black on yellow and white	—	
25 ,, black on yellow and white	7	6
1 peso, blue on yellow and white	—	
5 pesos, brown on yellow and white	—	
10 ,, blue on yellow and white	—	
15 ,, violet on yellow and white	—	

Timbre para cancelacion de contratos

	s.	d.
1 centavo, black on blue and white	—	
5 centavos, black on blue and white	—	
10 ,, black on blue and white	0	9
25 ,, black on blue and white	—	
50 ,, black on blue and white	—	
1 peso, red on blue and white	3	0
5 pesos, ochre on blue and white	—	
10 ,, lilac on blue and white	—	

Timbre para constancias del registro propiedad e hipotecas.

	s.	d.
25 centavos, black on buff and white	—	

Timbre para formulas impresas

	s.	d.
2 centavos, black on yellow and white	—	

Timbre para publicacione de anuncio

	s.	d.
10 centavos, black on green and white	—	
25 ,, black on green and white	—	

Timbre para registro civil

	s.	d.
25 centavos, black on blue and white	—	
2 pesos, red on blue and white	—	
Error: "eentavos"		
25 c., black on blue and white	—	

Timbre para cobro de premios y de seguros

	s.	d.
1 centavo, black on brown and white	0	6
5 centavos, black on brown and white	—	
10 ,, black on brown and white	1	0
25 ,, black on brown and white	—	
50 ,, black on brown and white	—	
1 peso, rose on orange and white	—	
5 pesos, blue on orange and white	—	
10 ,, green on orange and white	—	

Timbre para operaciones y documentos diversos

	s.	d.
5 centavos, black on white	—	
1 centavo, black on lilac and white	—	
5 centavos, black on lilac and white	0	9
25 ,, black on lilac and white	1	6
50 ,, black on lilac and white	—	
1 peso, green on grey and white	—	
5 pesos, red on grey and white	—	
10 ,, olive green on grey and white	—	
25 ,, orange on grey and white	—	
50 ,, brown on grey and white	—	
100 ,, violet on grey and white	—	

Timbre para venta de tabacos

	s.	d.
1 centavo, black on violet and white	—	
1 ,, black on yellow and white	—	
2 ,, black on yellow and white	1	0
5 ,, black on yellow and white	—	
50 ,, black on yellow and white	—	
75 ,, black on yellow and white	—	
1 peso, carmine and black on white	—	
2 pesos, green and black on white	—	
5 ,, blue and black on white	—	

Timbre para venta de alcoholes y bebidas

	s.	d.
1 centavo, black on blue and white	—	
2 centavos, black on blue and white	1	0
5 ,, black on blue and white	—	
10 ,, black on blue on white	—	
1 peso, red on black and white	2	6
5 ,, green on blue and white	5	0
Error: "venta" inverted		
1 peso, red.		

	USED s.	d.
1905		
New type, dated "1905" at top, with space at bottom for various duties. Perf. 11½		
Venta de mercaderias estranjeros		
1 centavo, black	0	4
1 peso, black	1	6
5 pesos, black	3	0
10 ,, black	5	0
Contratos		
1 centavo, green	0	9
1 ,, red	0	6
1 ,, blue	0	6
10 centavos, red	1	0
10 ,, green	1	6
1 peso, black	2	6
5 pesos, black	5	0
Documentos diversos		
1 centavo, violet	0	3
1 ,, black	0	3
25 centavos, black	1	6
50 ,, black	2	0
Alcoholes y Bebidas		
1 centavo, brown	0	4
1 ,, black	0	3
Registro Civil		
25 centavos, red	0	2

The Newspaper Tax Stamps of Great Britain.

By Walter Morley.

(Continued from Vol VIII, page 92.)

Ireland (continued).

ADAMS BROTHERS PRICE CURRENT
Duty die D 49

ALLNUTTS IRISH LAND SCHEDULES
Duty die D 35.

CLEAR & SON BUTTER CIRCULAR
Duty die D 55.

CURRENT PRICES OF GRAIN
Duty die D 58.

HENRY WALKER'S TRADE LIST
Duty die D 35.

Suppressed Fenian Papers

IRISH FELON
Registered 10 June 1849.
Duty die D 46.
Published 5 days only.

IRISH TRIBUNE
Registered 20 May 1848.
Duty die D 42.
Published 5 days only.

IRISHMAN
1 die regd. 3 Nov., 1848.
1 die regd. 6 Jan., 1849.
Duty die D 36.
Published during 1849-50.

UNITED IRISHMAN
Regd. 25 Jan., 1848.
Duty die D 43.
Published 16 days only.

The Editors of the "Irish Felon" and "Tribune" were sentenced to 10 years transportation each.

In concluding this series of articles, it will be evident that very much more information is needed to complete the lists of the different series, especially in the early varieties. A good many queries and hitherto puzzling problems have been answered during the publication of the articles, and I hope further investigation and study by collectors, on the various clues given, will eventually result in bring the lists nearer to perfection.

The Cigarette Duty Bands of Germany.

By Dr. F. Kalckhoff.

SINCE July 1st, 1906, a special duty has been imposed in Germany on ready-made cigarettes as well as on cigarette tobacco and paper. These taxes are levied by means of banderoles pasted around the boxes or packages and obliterated by being stamped with the name of the selling firm. There are three classes of banderoles: the first for manufactured cigarettes, the second for tobacco, and the third for paper leaves or tubes. All of them are printed in colour upon medium white paper watermarked with multiple four-lobed ornaments. The design is divided into five compartments. The middle one bears the imperial eagle, and the indication of the goods which the band is intended for. The next compartment to left gives the number or weight of the goods. The compartment at right is filled up with a network (guilloché)

pattern in an oblong frame, in the upper left corner of which are sometimes found the words "*Angebracht den*" (applied the), which were to be followed by the date of obliteration. The two outer compartments are covered with a multiple eagle pattern. The dimensions of the three middle compartments are the same for each kind of goods, but the eagle strips at both sides vary in length. The dimensions of the designs are as follows :—

Class of goods.	Length of compartment			Height of design
	left	middle	right	
Zigaretten (class 1)	23½ mm.	36 mm.	44 mm.	14 mm.
Zigarettentabak (class 2)	23½ mm.	37 mm.	46½ mm.	20 mm.
Zigarettenhüllen	12 mm.	19 mm.	21½ mm.	10 mm.

The following is a complete list of all bands, that have so far been issued :

BANDS FOR CIGARETTES.

Middle : Imperial Eagle between oak leaves ; below a curved band with legend "ZIGARETTEN." Left : number of pieces (on white) above, number of class (on white) between ornaments, below a coloured tablet with "STEUERKLASSE" Imperforate.

Class 1A, Green

5 Stück	...	Duty ¾	pfennig
8 „	...	„ 1⅛	„
10 „	...	„ 1½	„
15 „	...	„ 2¼	„
20 „	...	„ 3	„
25 „	...	„ 3¾	„
50 „	...	„ 7½	„
100 „	...	„ 15	„
500 „	...	„ 75	„
1000 „	...	„ 150	„

Class 1B, Light Ultramarine

4 Stück	...	Duty 1	pfennig
5 „	...	„ 1¼	„
10 „	...	„ 2½	„
20 „	...	„ 5	„
25 „	...	„ 6¼	„
50 „	...	„ 12½	„
100 „	...	„ 25	„
500 „	...	„ 125	„

Class 1C, Rose

3 Stück	...	Duty 1 1/20	pfennig
5 „	...	„ 1¾	„
10 „	...	„ 3½	„
20 „	...	„ 7	„
25 „	...	„ 8¾	„
50 Stück	...	Duty 17½	pfennig
100 „	...	„ 35	„
500 „	...	„ 175	„

Class 1D, Grey

5 Stück	...	Duty 2½	pfennig
10 „	...	„ 5	„
20 „	...	„ 10	„
25 „	...	„ 12½	„
50 „	...	„ 25	„
100 „	...	„ 50	„
500 „	...	„ 100	„

Class 1E, Bistre

5 Stück	...	Duty 3½	pfennig
10 „	...	„ 7	„
20 „	...	„ 14	„
25 „	...	„ 17½	„
50 „	...	„ 35	„
100 „	...	„ 70	„

Class 1F, Purple

5 Stück	...	Duty 5	pfennig
10 „	...	„ 10	„
20 „	...	„ 20	„
25 „	...	„ 25	„
50 „	...	„ 50	„
100 „	...	„ 100	„

BANDS FOR TOBACCO.

In the middle compartment, the imperial eagle above a straight tablet with "ZIGARETTENTABAK" ; in the upper corners, a flower. In the compartment at left, the weight of the tobacco in grammes (on white) between flowers on colour,

"STEUERKLASSE" in a straight coloured tablet, and the number of the class (on white) between flower ornaments. Imperforate.

Class 2A, Green.

20 g.,	...	Duty $1\frac{3}{5}$	pfennig
25 „	...	„ 2	„
50 „	...	„ 4	„
75 „	...	„ 6	„
100 „	...	„ 8	„
125 „	...	„ 10	„
200 „	...	„ 16	„
250 „	...	„ 20	„
500 „	...	„ 40	„

Class 2B, Light Ultramarine

20 g.,	...	Duty $3\frac{1}{5}$	pfennig
25 „	...	„ 4	„
50 „	...	„ 8	„
75 „	...	„ 12	„
100 „	...	„ 16	„
125 „	...	„ 20	„
200 „	...	„ 32	„
250 „	...	„ 40	„
500 „	...	„ 80	„

Class 2C, Rose

20 g.,	...	Duty 6	pfennig
25 „	...	„ $7\frac{1}{2}$	„
50 „	...	„ 15	„
75 „	...	„ $22\frac{1}{2}$	„
100 g.,	...	Duty 30	pfennig
125 „	...	„ $37\frac{1}{2}$	„
200 „	...	„ 60	„
250 „	...	„ 75	„
500 „	...	„ 150	„

Class 2D, Grey

20 g.,	...	Duty $9\frac{3}{5}$	pfennig
25 „	...	„ 12	„
50 „	...	„ 24	„
75 „	...	„ 36	„
100 „	...	„ 48	„
125 „	...	„ 60	„
200 „	...	„ 96	„
250 „	...	„ 120	„
500 „	...	„ 240	„

Class 2E, Bistre

20 g.,	...	Duty 14	pfennig
25 „	...	„ $17\frac{1}{2}$	„
50 „	...	„ 35	„
75 „	...	„ $52\frac{1}{2}$	„
100 „	...	„ 70	„
125 „	...	„ $87\frac{1}{2}$	„
200 „	...	„ 140	„
250 „	...	„ 175	„
500 „	...	„ 350	„

BANDS FOR CIGARETTE PAPER LEAVES OR TUBES (ZIGARETTENHÜLLEN).

Middle: Imperial eagle in an oblong between ornaments; below, a straight tablet with "ZIGARETTENHÜLLEN" (on white): at left, number of pieces in an oval on white ground, corners filled with ornaments and flowers. Perf. $14\frac{1}{2}$.

50 Stück,	orange,	Duty 10	pfennig
60 „	„	„ 12	„
100 „	„	„ 20	„
200 „	„	„ 40	„

re Telegraph Stamps.

NOTES FROM A FATHER TO HIS SON.

AS it is 49 years since Government (G.P.O. Department) took over the Telegraph Companies, I have to rely upon my memory, and therefore may be a trifle wrong, but I worked on the Provincial Co's. audit for a few years and was well acquainted with the people I speak of, if I am not quite absolutely correct in every detail.

THE BONELLI TELEGRAPH CO.,

My father was one of the Auditors and the Liquidator with James Gutteriez, who had been Secretary. Their office was in the Adelphi, Strand. I think their only line from Manchester to Liverpool. The invention was that the messages came out printed in block type, about this size "**BONELLI.**" I believe their stamps were really used and not printed for show, as stamp collecting was not in vogue at that time. I don't think they did much business.

THE LONDON AND PROVINCIAL TELEGRAPH CO.

This was originally the London District Telegraph Co. The Head Office was in Cannon Street, where the post office now stands, opposite Cannon Street Station. The top floors were used as "the Exchange." A message from Highbury to Clapham would be sent from Highbury to Cannon Street, and from there to Clapham. The Secretary was Charles Curloys—Bookkeeper, —Collett. Matron of the Exchange, Miss Oppenheim. Auditors, — Taylor and E. Sundell, and afterwards, — Taylor was elected as a Director, and Alfred Eames (Secretary of the Royal Naval School) joined your grandfather as Auditor. The Royal Naval School then occupied the building now known as the Goldsmith's Institute at New Cross.

The lowest charge for a wire was 1/-, and the stamps were used. Charles Curloys gave my father some for use on the Company's business, and after they left the room Collett gave me two books for the same purpose, but added I might use them for private purposes. I think they were in books of 10 sheets aud 6 stamps on each sheet—price to the public 50/., but I don't remember the colour.

When the Government purchased the Companies, Curloys and Collett were compensated for loss of office—Collett spent all his money in about two or three years. Curloys became a farmer and brewer in the West of England and lost much of his money, and was afterwards Secretary of the Telegraph Construction and Maintenance Company. Your Grandfather also got a small pension, but he was the only Auditor who got any compensation. In 1870 the Post Office wanted him to commute his pension and offered two or three years' purchase; this he declined: and although he was a good age he drew his pension up to about 1892. "S"

The Fiscal Philatelic Society.

MEETING held January 8th, 1908. Present:—Mr. Schwabacher (Chair), Messrs. Fulcher, Hinton, Morley, South, Thomson, and Kay.

Mr. Morley gave an interesting display of his collection of Indian Native States fiscals, which contained many unique specimens. M. A. Baillière was also so good as to send his collection of Japanese revenues for inspection.

A vote of thanks was passed to both gentlemen for their kindness.

Meeting held March 4th, 1908. Present:—Mr. W. Schwabacher (Chair, Messrs. Fulcher, Hinton, Morley, South, Thomson, and Kay.

Mr. Schwabacher gave an interesting display of rare Mexican fiscals. A portion of M. A. Baillière's collection, consisting of the revenues of the Australian Colonies, and including an unique series of Beer Duty stamps was also exhibited.

Mr. Fulcher showed 55 different types of the 1 yen, blue, 1873, Japan revenue stamp, including some with marked errors of engraving. He will be much obliged for the loan of any pairs or blocks of Japanese engraved fiscals to aid him in the reconstruction of the sheets of these stamps.

Mr. Morley brought specimens of the 1862 blue bill stamps of Belgium, showing inverted and missing letters, and other errors in these stamps.

Mr. Kay submitted specimens of the newly-issued Great Britain revenues for Designs, Patents, and Trade Marks.

The Revenue Stamps of Japan.

By L. W. Fulcher.

NINE years ago I published a series of articles on the Revenue Stamps of Japan in *Stamps* (Vol. III. (1899) p. 14 *et seq*,) and as far as I am aware nothing on the same subject has appeared in any journal since. I have, however, been steadily collecting these interesting stamps, and have endeavoured to solve some of the many problems which they present to the philatelic student. I cannot say that I have met with any great success in this quest, but I have accumulated a certain amount of new information, and I think the time has come when a general revision of the whole subject may be useful. In the following pages the different series are described in the alphabetical order of what are supposed to be the English eqivalents of the various duties for which the fiscals have been created. I fear that in this respect there may be a great deal open to correction, but I hope that any philatelist better informed will not hesitate in rectifying any error. I hope that the reference list of the stamps may be found fairly free from error, but I have no doubt they are susceptible of considerable additions in the matter of varieties at present unknown to me.

As a preliminary it is necessary to say a few words with regard to the perforations of Japanese stamps. This is a very obscure subject, and at present has not been at all worked out with regard to the earlier stamps. In the case of the perforations of the postage stamps issued from 1876 onwards, I attempted to classify them some years ago in the *London Philatelist* (Vol. VIII., Sept., 1899), and I have not found any reason to modify the scheme of perforations there given except in one particular, and that is as regards the perf. which I have called the 8½ to 9 of 1885 (?). I now think that the range of this perforation must be extended to at least "10." The reason for this is that some at least of the postage stamps in deep bright colours, issued probably about 1885, which are usually found perf. 8½ to 9 are equally common perf. 9½ to 10, and it seems to me more likely that these are perforated by the machine which gives 8½ or 9, rather than by the earlier one in use during 1876 which gives 9½ to 10. So that the perforation which I formerly gave as 8½ to 9 must be extended from 8½ to 10, and cannot *in itself* be distinguished from the earlier machine giving 9½ to 10. It seems that the earlier machine was at least different from the later one inasmuch as a stamp like the 1 sen, black, has, as far as I know, never been found with a perforation gauging as low as 8½.

The perforation scheme for the postage stamps applies equally well to the fiscals, and I shall use the same scheme as defined in my paper in the *London Philatelist* for perforations after 1876. For stamps before this date I shall mention those I have found or have been informed of, with such notes as may appear necessary. In every case I shall give after each stamp the perforation found on that stamp, as sets cannot generally be made up with each perforation mentioned. I give the scheme of perforations here for purposes of reference; for more details I refer the reader to my paper above mentioned.

1876 (or earlier) to 1883	I	Perf.	9½-10	
	II	„	11*	(The asterisk is added to denote a small hole perforation)
		„	9*	
	III	„	10½	
	IV	„	11½-12	
	V	„	12½	
1883 to 1886	VI	„	11	(large holes)
	VII	„	8½-10	

1888	VIII	Perf. 13½
		„ 13
1893	IX	„ 11½-12.

During the last few years the following new perforations have appeared :

X	12½
XI	13 x 13½

but I have not seen the latter on any fiscal.

ALMANACKS.

As is generally known there are two types (figured below) of stamps for the duty, and two different sizes of stamp of each date. It seems reasonable to suppose that these represent only two distinct issues, the large and small stamps serving for different sizes of almanacks, but definite knowledge on this point is wanting. The value of the duty they express is unknown to me and the dates of issue also appear to be uncertain, those given below being taken from Moens' Catalogue. These stamps are all typographed on European white wove paper so that no question of plating arises in the case, but the number of stamps and their arrangement on the sheet is unknown.

1878? Type 1. Small rectangle, 17 x 18½ mm, containing on a solid ground a globe, encircled diagonally by a white band, bearing the signs of the (Chino-Japanese) zodiac from the rat to the snake. Japanese inscription on globe meaning "Central Observatory." Small white five-rayed star in each angle. White wove paper. Brownish and white gum. Perf. 9½-10.

Type 1

No value expressed. Blue.

1878? Same design, but of larger dimensions, the rectangle measuring 22 by 25 mm. Three stars in top right hand and bottom left hand corners, one being concealed by the encircling band.

2. No value expressed. Blue. Perf. 9½-10, 11-12.

1885? Similar to type 2, but small rectangle 16½ x 18½ mm.

No value expressed. Blue. Perf. 9½-10.

The only known copy of this stamp is in Mr. Lawrence's collection.

Type 2

1885. Type 2. Rectangle, 22 x 25 mm. Japanese characters for "Central Observatory" in centre, surrounded by a circular band bearing the Signs of the [Chino-Japanese] Zodiac. Four small ovals at the middle points of the sides, containing inscriptions. That at the top, being translated, is said to be "Palace of the Gods" and that at the bottom "Prefecture," i.e. together = *Prefecture of Ecclesiastical Affairs.* In the angles are the Sun, Moon, Draco and Casseiopeia. White wove paper. Perf. 8½-10.

5. No value expressed. Blue.

The Chino-Japanese signs of the Zodiac are not the same as the European. For reference I append a table of corresponding signs—

European.	*Chino-Japanese.*
Ram	Rat
Bull	Ox
Twins	Tiger
Crab	Hare
Lion	Dragon
Virgin	Snake

Scales	Horse
Scorpion	Goat
Archer	Ape
He-goat	Cock
Water Bearer	Dog
Fish	Boar

Bills of Exchange and Receipts.

The well-known stamps of Types 3 and 4 are usually catalogued under this heading although I must confess to some doubt as to its being the direct designation. Moens states that "Ces timbres nous ont été expediés du Japon comme timbres effets de commerce," but I have never seen one on a complete document. Confirmation of the statement would be desirable.

Type 3

The earlier issues of these stamps are printed on native paper. In my former article I separated this paper into "laid" and "wove," but as in the case of first issues of the postage stamps of Japan, I have arrived at the conclusion that the division is not one of any importance. The paper is hand-made, varies in thickness and generally shows laid lines, but sometimes these are not very apparent and may occasionally be invisible. In many cases, I believe, the gum or paste at the back is the reason of the invisibility; there does not appear to me, either, that there is any difference in texture between the "laid" paper and what might be regarded as wove. Collectors may, however, understand that all the stamps mentioned below as on "native-laid" paper may be found on paper showing no traces of the laid lines.

Type 4

February, 1873. 1, 5 and 10 sen, Type 3, 25, 50 sen and 1 yen, Type 4. Engraved in *taille-douce*. Type 3 measures 24 mm. square and Type 4, 30 mm. Design: a chrysanthemum, below which is a Japanese inscription of four characters meaning "stamp" or "stamped paper." These, together with conventional ornaments, are enclosed in a frame composed of a fan-shaped "tiled" design which is broken above and below by a label bearing the value in English, and at the sides by a similar label on which the value is repeated in Japanese. In each angle is a flower, the *Pawlonia imperialis*. Outside the design are two narrow upright rectangles containing a Japanese inscription, which reads "Anyone who counterfeits this stamp is liable to a severe penalty."

For the higher values the design is similar, except that crossed banners take the place of the chrysanthemum. These banners are Imperial insignia, known as the Brocaded Banners of the Sun and Moon. Native laid paper. Rouletted $14\frac{1}{2}$-17.

1. 1 sen, grey to pale grey
2. 5 „ yellow-brown, orange-bistre.
3. 10 „ carmine, rose-carmine, brick-red.
4. 25 „ orange-yellow, yellow.
5. 50 „ pale green.
6. 1 yen, blue, dark blue.

The sheets of the 1, 5 and 10 sen contain 50 stamps, each separately engraved, in 5 rows of 10, and it has been usually stated that the sheets of the higher values are similarly constructed, but for reasons which will presently appear I am somewhat doubtful as to the correctness of this assertion. I have not yet

been fortunate enough to come across complete sheets of any of the values, but I have spent many hours in trying to reconstruct sheets by the help of overlapping pairs and blocks. I have worked chiefly on the 10 sen, carmine and the 1 yen, blue, as being most suitable on account of their colour but owing to the scarcity of *horizontal* pairs or strips of the former and pairs or strips either horizontal or vertical of the latter I have not yet succeeded in reconstructing a sheet. I have, however, I think sufficient evidence to show that there are at least half a dozen plates of the 10 sen and a strong suspicion that the plates of the lower values are equally numerous. The existence of so many plates renders the problem of reconstruction somewhat intricate and possibly we may never now succeed in reconstructing all the plates. A further difficulty lies in the fact that the stamps are so well drawn and so much alike one another. Even the large quantity of stamps which I have examined have yielded but few errors of engraving or notable varieties except in the case of 1 yen. This last mentioned stamp could easily be plated if we only knew the places of the distinguishable varieties on the sheet or possibly sheets. I mentioned above that I am inclined to doubt whether these higher values, the 25, 50 sen and 1 yen were in sheets of 50. My reasons are these, first that it appears to me that a sheet of 50 would make a very large plate and secondly that after an examination of upwards of 600 copies of this stamp I have sorted out 55 varieties. This latter fact appears to me to point to the existence of two plates of 30 each rather than two plates of 50, as I think if the latter were the case I should have found a larger proportion of the 100 varieties than 55. On the other hand it is quite possible that five of the types which I have may be duplicates; as it is very difficult when the actual types on a sheet are unknown to pick out the different types from a limited number of specimens without including some which are only apparently different by reason of mere adventitious marks and scratches which do not really exist on the plate. I give a list below of the distinguishing features of some of these 55 types; on the remaining types they are too minute to be worth mention here.

I append a list of the chief errors and varieties known to me in the order of the values of the stamps.

1 *sen.* Worn plate. Specimens may be found showing little or no shading in the fan-shaped ornaments in the frame. This stamp is also catalogued as existing imperforate by Moens.

5 *sen.* No varieties known yet.

10 *sen.* Three varieties of this stamp may be made by collectors. It appears to me that the three varieties are characteristic of three groups of plates.

(1) "1" of figure "10" in upper and lower labels with small serif.

(2) "1" of figure "10" in upper and lower labels with large serif, the value "**10 SEN**" being thickly engraved.

(3) The "**S**" of "**SEN**" in upper and lower labels very much curved inwards sometimes resembling an almost perfect figure "8."

25 *sen.* Error of Engraving. The Sun omitted from the Brocaded Banner of the Sun, which leans over to the right.

50 *sen.* Error of Engraving. No back to the letter "**E**" of "**SEN**" in lower label, the value appearing thus "50 **S∃N**."

1 *yen* (1) Error of Engraving. Lower portion of the outside margin of the Sun banner missing, from the level of a line drawn across the base of the lower pair of the four characters in the centre of the stamp to the end of the banner.

(2) Error of Engraving. A similar error to the last but not quite so much of the margin missing, the portion wanting extending from the point where it crosses the pole of the Moon banner to the end.

(3) Error of Engraving. The ends of the cross piece at the top of the Sun banner *single* instead of double lined.

(4) Error of Engraving. One line of the pole of the Moon banner crosses over the pole of the Sun banner, making it appear as if the pole of the Sun banner passed through the pole of the Moon banner. On all the other varieties I have seen the pole of the Moon banner passes under the pole of the Sun banner.

Other noteworthy varieties of the 1 yen which may be distinguished by the particulars given are :—

(a) Scratch on plate between "Y" and "E" of "YEN" in lower label.

(b) Long scratch across Japanese character for "YEN" in left panel: two dots below "Y" of "YEN" in lower label: minute dot below end of banner in a position above the centre of the lower label.

(c) Scratch outside upper margin of stamp above the space between "Y" and "E" in the word in "YEN" in upper label.

(d) Two small dashes by side of upper arm of "Y" of "YEN" in lower label: dot outside Moon banner by the side of the Moon: spot outside top margin of stamp above "Y" of "YEN" in upper label.

(e) Scratch like an accent over "1" of "1 YEN" in lower label: small vertical scratch under Sun banner above the curl towards the end of the inner corner ornament.

(f) Long scratch under the word "YEN" in lower label, extending slightly inclined upwards from the foot of the "Y" to the first down stroke of the "N"

(g) Large spot over "N" of "YEN" in lower label.

(h) A scratch to right near the top of the last vertical stroke of the "N" of "YEN" in top label: two small vertical dashes in background above the top of the Sun banner: the third cross line of the Sun banner from top projects over the margin of the banner to the right.

(i) The bottom margin of the stamp shows a slip of the engraver's tool, being much thickened for a distance extending from a point under the figure "1" to the letter "E" of "YEN": the top right corner of the "E" of "YEN" in the lower label projects upwards: a small group of dots under the Sun banner above the end curl of the ornament in the inner corner.

(j) Left margin of stamp projects upwards above top margin: a scratch across the end of the lower flap of the Moon banner: the back of "E" of "YEN" in lower lower label projects downwards.

(k) Small curved scratch upwards at end point of the lower flap of the Moon banner.

(l) The right margin of stamp projects very considerably downwards below the bottom margin: dot like a stop between "1" and "YEN" in lower label.

(m) Long thin horizontal scratch across corner ornament in right inner corner ornament about the level of the lowest point of the Sun banner: large dot at the foot of the right lower Japanese character in the centre of the stamp.

(n) Curved scratch over right arm of "Y" of "YEN" in upper label and small dot at the base of the figure "1."

(o) The back of the "E" of "YEN" in upper label projects slightly downwards and under it is a dot: a small dash inside the fork of the "Y" of "YEN" in lower label.

(p) The down stroke of the figure "1" in the bottom label projects below the base: two small upward projections on top of the "E" of "YEN" in upper label.

(q) Bottom right corner of stamp not joined up: dot outside right margin of stamp opposite space between first and second characters.

(r) Projection upwards on top of the "E" of "YEN" in upper label.

(s) The top of the first vertical stroke of the "N" of "YEN" in upper label not completely joined up with the serif; two spots outside left margin of the stamp opposite the lower portion of the fifth character.

(t) Dot under "1" of "1 YEN" in upper label: group of three or four small dots in background above Moon banner.

(u) Vertical scratch by foot of the right character of the lower pair of four characters in centre: dots above and below "Y" of "YEN" in lower label: spot in extreme right lower corner of stamp.

Aug., 1873. Type 5. The three higher values reduced to 24 mm., but otherwise the design is unaltered. Engraved in *taille douce*, 50 varieties to the sheet, 5 rows of 10, as before. Native laid paper. Rouletted about 14-15.

Type 5

7. 25 sen, yellow.
8. 50 sen, bluish-green.
9. 1 yen, blue, dark blue.

Var: On very thick native laid paper.

10. 25 sen, deep yellow.

1873. As before, but colour changed.

11. 50 sen, deep orange.

As regards the stamps of these two issues I may remark that the 50 sen, bluish-green is a very rare stamp. It is only recently that I have succeeded in obtaining a copy. I cannot say how many plates exist for each of these values but there are certainly two different ones (at least) for the 1 yen, blue. Here again the lack of horizontal pairs has prevented one from re-constructing a sheet, though I have several columns complete. There is one variety of the 1 yen stamp which has a very distinctive appearance and is more coarsely engraved than the general run of this stamp. The stamps of this variety probably all come from one plate and it is interesting to note that this plate was used for the stamps in rose-carmine on European wove paper which came later, a fact I have ascertained by finding several of the same types both in blue and rose-carmine.

1873. Two new values (Type 6 and one similar), 5 and 20 yen. In the 5 yen the framework is more open and in place of the *Pawlonia* in the angles there are circles containing the Japanese character 5. The impression is on a background of the flowers of the chrysanthemum and the *Pawlonia* alternately. In the 20 yen, above and below are five ovals, each containing a figure or letter of the value "20 yen". On each side the value is repeated in Japanese antique numerals in

an elongated hexagon. The background consists of a diamond-shaped pattern enclosing crosses, the diamonds being linked by small circles at the angular points. Engraved in *taille douce*, on thin European wove paper. 50 varieties to the sheet as before. Rouletted 14-15, Brown gum.

Type 6

12. 5 sen, violet.
13. 20 sen, red-violet.

Moens also catalogues a 1 yen, carmine, *rouletted* but I have not been able to trace any copy of this stamp. It is a very common error of collectors to mistake a blindly perforated (12½) stamp for the above mentioned stamps and I have several times seen such a stamp in collections where the rouletted stamps ought to be. I am inclined to think that this is, an explanation of the appearance of the 1 yen, carmine, rouletted, in Moens catalogue, a badly perforated stamp being mistaken for a roulette. The 5 and 20 yen, *rouletted*, are of great rarity used or unused, the copies usually found being "specimen" copies overprinted with the Japanese character for "cancelled" in a small circle in red.

October, 1874. Design, &c., as before (Type 3). Change of colour.

14. 1 sen, grey-black, dark-grey.
15. 5 „ brown.
16. 10 „ blue, bright-blue.

These stamps are probably printed from some of the plates used for the earlier issues, but new ones may also have been engraved. In the case of the 10 sen, I have found the same types both in carmine and blue, showing that certainly the same plates were used in this case, but I have also found a variety of 10 sen, which I have not seen in carmine, which tends to prove that a new plate or plates were engraved for the blue stamp. The variety in question consists of a modification in the form of the fifth character in the thin column on the left of the stamp. This is nearly always written in two parts, the top portion appearing as a kind of grave accent or a "ʌ" placed sideways with the apex pointing to the right; but I have found copies of the blue stamp where the top part is joined on to the bottom, being well defined and the whole character freely written. Such copies do not appear to be very common so that they may only occur on certain stamps on a sheet, but I have seen a vertical strip of four of this variety rouletted, and a horizontal pair among the perforated stamps next mentioned.

Variety: With fifth character in left column written in a continuous stroke.

10 sen, blue.

1875. As last, but perforated. Native laid paper.

17. 1 sen, deep grey. Perf. 11, 12½, 12½ x 11, 11 x 9½, 11 x 11*.
18. 5 „ brown. Perf. 11, 12½, 12½ x 11.
19. 10 „ blue. Perf. 11, 12½, 12½ x 11.
20. 25 „ yellow. Perf. 12½, 12½ x 11.
21. 50 „ deep orange. 11, 12½, 12½ x 11.

Of the perforations given above the "11" varies from 10½ to 11½, the "12½" from 12 to 13, and the "9½" from 9 to 10. Perf. 11* is a small hole perforation and varies from 10½ to 11½.

1876. As last, but on medium to thin European wove paper. Perforated.

22. 1 sen, grey. Perf. 9½-10, 11, 12 x 11, 12½, 12½ x 9½, 11 x 9*, 8½-10.
23. 5 „ pale brown (shades) Perf. 11*, 11, 8½-10.
24. 10 „ pale ultramarine. Perf. 11*.

25. 10 sen blue, dull blue. Perf. 9½-10, 12½, 12½ x 9½, 9½ x 12½, 8½-10.
26. 10 „ greenish-blue. Perf. 9½-10.
27. 10 „ grey-blue. Perf. 9½-10.
28. 10 „ dark blue. Perf. 9½- 10, 8½-10, 11.
29. 25 „ yellow. Perf. 9½-10.
30. 50 „ orange, dull orange. Perf. 9½-10, 11, 12½.
31. 1 yen, rose-carmine. Perf. 9½-10, 12½, 12½ x 9½, 9½ x 12½, 8½-10.
32. 1 „ rose. Perf. 9½ x 10, 10 (small) x 10 (large), 11, 12½ x 9½, 12½ x 11.
33. 5 „ violet. Perf. 12½.
34. 20 „ red-violet. Perf. 9½-10, 12½.

Variety: From worn plate, with little or no shading in fan-shaped ornaments in green.

10 sen, blue. Perf. 9½-10.
10 „ greenish-blue. Perf. 9½-10.

The paper on which the above stamps is variable in quality and texture, but the following varieties are sufficiently distinctive to be worthy of special mention:—

(1). Thin smooth white paper.

35. 1 sen, grey. Perf. 9½-10, 11*, 11 x 9½.
36. 5 „ pale brown. Perf. 9½-10, 11*, 12½ x 9½.
37. 10 „ ultramarine. Perf. 9½-10, 11*.

(2). *Thick* smooth paper.

38. 1 sen, grey. Perf. 9½-10.
39. 1 yen, rose. Perf. 12½.
40. 5 „ violet. Perf. 12½, 12½ x 11*.
41. 20 „ red-violet. Perf. 12½.

(3). Rough porous paper.

42. 1 sen, grey. Perf. 9½-10, 12½.
43. 10 „ pale ultramarine. Perf 9½-10, 12½, 12½ x 9½, 9½ x 12½.

(4). White laid paper (so-called "ivory laid").

44. 5 sen, pale brown. Perf. 11*.

The "laid lines" in this paper are usually hardly visible, but stand out clearly when the stamp is wetted.

If a quantity of these perforated stamps be examined, it will be observed that some appear distinctly smaller than others. As a matter of fact, speaking generally, they may be divided into two groups. The stamps in the first group measure 24 mm. square, and in pairs and strips are about 2 mm. apart vertically and horizontally. In the first group may be found all the values except the 10 sen blue (all shades), and in the second the 1, 5, 10 sen (all shades), and 50 sen, exceptions being that the 1 yen *rose* measuring 24 mm. square, is found 2½ to 3 mm. apart in pairs and blocks, while the 5 sen, measuring rather more than 24 mm. square is found 2 mm. apart in pairs and strips. The stamps of the first group are probably printed from old plates and those of the second group from new ones. The 1 yen, *rose-carmine* I have definitely ascertained was printed from one of the same plates as the 1 yen, blue (No. 9), as I have found several stamps of the same type in each colour. I have also discovered that the 10 sen in all the shades mentioned, except *ultramarine*, are all printed from the new plates, of which there are two. Of this stamp I have re-constructed 20 columns (which make up two plates of 10 columns each), but from lack of a sufficient quantity of horizontal pairs I am

at present unable to connect the columns in their proper order. I have plated several hundred of these stamps on the re-constructed columns, so that I do not think that more than two plates of this stamp can exist, but the printing in the *ultramarine* shade is from a different plate. I have not had sufficient of these to attempt any re-construction. I may add that on the two plates of the 10 sen referred to above there are no remarkable varieties, and the stamps only differ by minute variations which it would be almost impossible to describe so that a reader could follow them. I have attempted plating with some of the other values of this series, but have not succeeded in attaining results worth recording.

1885-86. Eight values typographed on European wove paper, Types 7, 8, 9, and similar ones. Design for the five lower values consists of the Imperial chrysanthemum in centre, surrounded by a broad circular band containing inscriptions. On the 5 rin and 10 sen, the circular band is white with inscriptions in colour, while this disposition is reversed for the 1, 2, and 5 sen. The upper Japanese inscription on the 5 rin, 2, 5, and 10 sen means "Bank Stamp" while the lower is the value. The broad circular band is surrounded by a narrower one of an ornamental pattern, different for the respective values, and broken at the top by a label bearing in Japanese characters the inscription "Empire of Japan." The three higher values are similar in design, but the chrysanthemum is raised above the centre, which is occupied by the inscription "Bank Stamp" on a diapered background on the 25 and 50 sen, and by the value on the 1 yen. The upper label bearing the Japanese characters for "Empire of Japan" is more prominent than on the most values, and the ornamentation of the stamps on the upper spandrels and elsewhere more elaborate. The number of stamps in the sheet is unknown to me.

Type 7

Type 8

(a) On thin paper.

45. 5 rin, red-brown (shades). Perf. $8\frac{1}{2}$-10, $13\frac{1}{2}$, 13.
46. 1 ,, orange (shades). Perf. $8\frac{1}{2}$-10, 11, $13\frac{1}{2}$, 13.
47. 2 ,, bronze green (pale to dark). Perf. $8\frac{1}{2}$-10.
48. 5 ,, green, pale green. Perf. $8\frac{1}{2}$-10, 11.
49. 10 ,, purple. Perf. $8\frac{1}{2}$-10.
50. 25 ,, dull blue. Perf. $8\frac{1}{2}$-10, 11.
51. 50 ,, slate. Perf. $8\frac{1}{2}$-10, 11.
52. 1 yen, vermilion. Perf, $8\frac{1}{2}$-10.

Type 9

(b) On medium paper.

53. 5 rin, red-brown (shades). Perf. $8\frac{1}{2}$-10, $13\frac{1}{2}$, 13, $11\frac{1}{2}$-12.
54. 1 ,, orange (shades). Perf. $8\frac{1}{2}$-10, $13\frac{1}{2}$, 13, $11\frac{1}{2}$-12
55. 2 ,, bronze-green. Perf. $8\frac{1}{2}$-10, $11\frac{1}{2}$-12.
56. 5 ,, green. Perf. $8\frac{1}{2}$-10, $11\frac{1}{2}$-12.
57. 10 ,, purple. Perf. $8\frac{1}{2}$-10, $11\frac{1}{2}$-12.
58. 25 ,, dull blue. Perf. $8\frac{1}{2}$-10.
59. 50 ,, slate. Perf. $8\frac{1}{2}$-10.
60. 1 yen, vermilion. Perf. $8\frac{1}{2}$-10.

The stamps on thin paper are quite transparent when wet, and the colours of the stamps on this paper are, as a rule, much brighter and darker than those on the medium paper.

Cocoon Guarantee.

Type 10

1875. Type 10. A large square stamp of simple design. The side measures 44 mm. On a trellised ground-work in the centre are two horizontal rows of inscription in Japanese characters, the translation of which, according to the "*Timbre Fiscal*" is "Mark of guarantee of silkworms' eggs." This is surrounded by a border of mulberry leaves. Lithographed on European wove paper. Perf 12½.

1. Value not indicated, green.
2. „ „ „ red.

The red stamp is given on the authority of Moens. I have not seen a copy.

Justice.

June, 1884. Type 11. Figure of Justice seated to right of centre in a circular band. In her right hand an open book resting on her knee and in her left balances; the Sword of Justice lies across an open book on the ground by her side. Palace of Justice in the background. The whole enclosed in a circular band of colour bearing inscriptions. The upper inscription means "Japanese Government Law Stamp," and is separated at the top of the circle by the Imperial chrysanthemum. The lower inscription is the value and this is separated from the upper inscription by small ornaments different in the different values. The inner edge of the circular band is ornamented by a circle of pearls. Typographed on thin wove paper. Type 11.

Type 11

1. 3 sen, grey. Perf. 8½-10, 12½ x 9.
2. 5 „ black. Perf. 8½-10, 12½ x 9.
3. 10 „ red-brown. Perf. 8½-10, 13.
4. 50 „ yellow-brown. Perf. 8½-10, 12½ x 9.
5. 1 yen, bright yellow. Perf. 8½-10, 12½ x 9.
6. 5 „ blue, pale blue. Perf. 8½-10, 12½ x 9.
7. 10 „ orange. Perf. 8½-10, 12½ x 9.
8. 15 „ green. Perf. 8½-10.
9. 50 „ violet-brown. Perf. 8½-10, 12½ x 9.

Medicine.

1883? Tpye 12. Chrysanthemum in centre, with inscription in Japanese above and below, enclosed by a thin circular ornamental band broken at the top by a label bearing the inscription in Japanese "Empire of Japan." The upper inscription means "Medicine Stamp" and the lower is the value. The upper corners are filled in by an arabesque pattern, the lower with the value in European characters placed obliquely. The word "RIN" or "SEN" occupies the centre of the base. Typographed on European wove paper. Number of stamps on sheet unknown. Type 12.

Type 12

(a) Imperf.

1. 1 sen, grey, grey-black.
2. 2 „ pale blue, blue.

3. 3 rin, yellow.
4. 5 „ orange-brown, brown.
5. 1 sen, red-brown (dark and pale).
6. 2 „ dark green.
7. 3 „ blue.
8. 4 „ orange.
9. 5 „ violet.
10. 10 „ carmine.

Variety: On thick wove paper.

1 sen, grey.

(b) Perforated. On common *thin* wove paper.

11. 1 rin, grey. Perf. 9½-10.
12. 1 sen, red-brown. Perf. 9½-10, 12½ x 9.
13. 2 „ green. Perf. 9½-10, 12½, 8½-10, 11.
14. 3 „ dull blue. Perf. 9½-10, 12½ by 9.
15. 4 „ dull orange. Perf. 9½-10, 11.
16. 5 „ violet. Perf. 9½-10, 11.
17. 10 „ carmine. Perf. 9½-10, 11, 8½-10.

(c) Perforated. On medium wove paper.

18. 1 rin, grey. Perf. 9½-10, 11, 13½, 13, 11½-12.
19. 2 „ blue. Perf. 9½-10, 11, 13½ 13, 11½-12.
20. 3 „ yellow. Perf. 9½-10, 11, 13½, 13, 11½-12.
21. 5 „ brown. Perf. 9½-10, 11½-12.
22. 5 „ orange-brown. Perf. 11, 13½-13, 11½-12.
23. 5 „ stone. Perf. 10.
24. 1 sen, red-brown. Perf. 9½-10, 13, 11½-12.
25. 2 „ dark green. Perf. 9½-10, 11½-12.
26. 3 „ dark blue. Perf. 9½-10.
27. 4 „ orange. Perf. 9½-10.
28. 5 „ violet. Perf. 9½-10.
29. 10 „ carmine. Perf. 9½-10.

(d) Rouletted. *Unofficial.*

2 sen, blue.
3 „ yellow.
5 „ orange-brown.
1 „ red-brown.

Varieties of these stamps imperforate horizontally, are cut from the bands catalogued below, and I think the set previously listed by me pin perf. 8½ to 10 x ordinary perf. are also stamps cut from these bands and fraudulently perforated horizontally. I have therefore omitted this set from the list given above. The 4 sen, orange, imperf. has been recorded as existing in a collection formed by Mr. Thompson, but I have not seen this variety.

BANDS.

1883. The same designs printed in the centre of a rectangular band, 20 to 21 mm. x 105 mm. European wove paper. Number of stamps on sheet 30, in three rows of 10. Gummed and ungummed.

30. 1 rin, dark grey. Perf. 9½-10.
31. 2 „ pale blue. Perf. 9½-10, 9½ x 12½.
32. 3 „ yellow. Perf. 9½-10.
33. 5 „ pale brown. Perf. 9½-10, 12½, 11 x 10.

34. 1 sen, red-brown. Perf. 9½-10, 12½ x 9½, 11 x 10.
35. 2 „ dark green Perf. 9½-10.
36. 3 „ blue. Perf. 9½-10.
37. 4 „ orange. Perf. 9½-10.
38. 5 „ violet. Perf. 9½-10.
39. 10 „ carmine. Perf. 9½-10.

The only copies I have seen of the three lowest values are surcharged with the Japanese character for "Cancelled" in a small circle in black.

Playing Cards.

190 ? Type 13. Small rect., 19 x 22½ mm. with value in Japanese and chrysanthemum above on a circular disk with ornamental background. Labels bearing Japanese inscriptions above and below, the top being "Empire of Japan" and the lower the duty. Below at the base of the stamp is a label bearing the value "10 (20) SEN" with the figures "10" on a small circle on either side. Engine-turned pattern forming the general background of the stamp. Typographed on European wove paper. Perf. 11½-12.

Type 13

1. 10 sen, violet.
2. 20 „ green.

Registration Tax.

30th October, 1888. Type 14. Rectangle contatning engine-turned circle on which are Japanese inscriptions in colour, and an ornamental band across the centre with the value in Japanese. Above the band containing the value is the Imperial chrysanthemum. The value in figures is placed obliquely in the lower angles and the word "sen" or "yen" between in the middle of the base. Typographed on wove paper. Number of stamps on the sheet unknown.

Type 14

1. 2 sen 5 rin, stone-brown. Perf. 13½.
2. 5 „ „ „ Perf. 13½, 13, 9½-10.
3. 10 „ „ „ Perf. 13½, 13.
4. 50 „ „ „ Perf. 13½.
5. 1 yen, blue. Perf. 13½, 13, 11½ x 12½, 11½ x 12.
6. 2 „ „ Perf. 13½, 13, 9½-10.
7. 5 „ „ Perf. 13½, 13, 9½-10.

I have an original circular on which are affixed a set of the above stamps, surcharged "Specimen." The circular is dated in Japanese, 30th Oct., 1888, which I consider to be the date of issue. The following printings of the above values in bistre or yellow-brown, with the addition of the 1 and 3 sen are therefore a later issue.

Date ? Two new values, and modified shades for the remaining values.

(a) Imperf.

8. 1 sen, bistre, yellow-brown.
9. 3 „ „
10. 5 „ yellow-brown.
11. 10 „ „
12. 50 „ „
13. 1 yen, pale blue.

(b) Perf.

14. 1 sen, bistre, yellow-brown. Perf. 13, 11½ x 12½.
15. 2 „ 5 rin, bistre. Perf. 13½, 13, 9½ x 10.

16. 3 sen bistre. Perf. 13.
17. 5 „ bistre, yellow-brown. Perf. 13½, 13, 11½ x 12½, 11½ x 12.
18. 10 „ „ „ Perf. 13½, 13, 11½-12.
19. 50 „ „ „ Perf. 13½, 13, 11½ x 12½.

7th March, 1902. Type, &c., as before.

(a) Imperf.

20. 1 rin, green.
21. 5 „ „

(b) Perf.

22. 1 rin, green. Perf. 13.
23. 5 „ „ Perf. 13½, 13.

I have an original circular bearing the above two stamps imperf. and surcharged "Specimen" in Japanese characters in red. The circular is dated 7th March, 1902. I have not seen a used or unused copy of the 1 or 5 rin, imperf., only copies surcharged "Specimen."

Type 15.

11th November, 1906. Two high values. Types 15 and 16. Rectangle containing oval band broken at the top by the chrysanthemum, bearing inscriptions of which the lower is the value in Japanese. Floral designs in upper corners and in the lower the value in figures, and the word "Y^n" placed obliquely. Typographed on European wove paper. Perf. 11½-12.

Type 16.

24. 10 yen, orange-red. (Portrait of Wake Kiyomori, 15th Century.)
25. 50 „ blue-green. (Portrait of Tachenouchi-no-Sukene—a General of the Empress Jingô, 3rd Cent.)

I have also these two stamps surcharged "Specimen" in Japanese characters on original circular dated in Japanese, 11th Nov., 1896. These stamps appear to be rare used, but are plentiful surcharged "Specimen."

REVENUE.

I do not know what title to give the stamps described below. When they first appeared it was stated that they superseded all other current fiscals of Japan. (*see* Morley's Phil. Journal, Vol. II. p. 8), but whether this is so I cannot say.

Type 17

1900. Type 17, 18, and 19. Value in Japanese characters in large oval band broken at the top by the Imperial chrysanthemum, and bearing a Japanese inscription with value in European characters at the bottom for the values in "rin": similar design for the values in "sen" up to 10 sen, the oval being more ornamental and the value in European characters in lower corners: from 50 sen to 5 yen the chrysanthemum is inside the central oval and the value in European characters on either side: the three highest bear the portrait of Tachenouchi-no-Sukene as on the 50 yen, Registration Tax. Wove paper. Perf. 11½-12 and 12½ for values 1 rin to 5 yen; the three highest values are perf. 12½ x 12.

Type 18

Type 19

1. 1 rin, green.
2. 2 „ orange.
3. 3 „ blue.
4. 5 „ red-brown.
5. 1 sen, pale blue.
6. 2 „ green.
7. 5 „ violet.
8. 10 „ carmine.
9. 50 „ red, greenish-black, green and white.
10. 1 yen. yellow, greenish-black, blue and white.
11. 5 „ carmine, blue-black, blue and white.
12. 10 „ orange.
13. 50 „ dark blue.
14. 100 „ purple.

1905. Same type, &c., as last. Perf. 11½-12, 12½.

15. 2 sen, olive.
16. 3 „ red-brown.

SAVINGS BANK STAMPS.

It is very doubtful whether the stamps catalogued under this heading are fiscals. When first received in this country they were said to be "Savings Bank Stamps," but in Messrs. Yvert and Tellier's Fiscal Catalogue they are listed as "Receipts." They are very crudely printed, and the absence of the Imperial chrysanthemum is strongly against their official status. As they bear two different overprints there is plenty of scope for the production of varieties, but I only mention some of the more prominent which I have seen. Until we know precisely their status it does not appear that they warrant more careful study.

Type 20

1900? Type 20. Japanese character in centre surrounded by circular band bearing inscriptions, on a background of an ornamental pattern. Value in circles in the four corners, above in Japanese, below in European characters. Surcharged with a small Japanese character, which usually falls below the central circle and towards the left margin, in red, and also with a large circle with Japanese inscriptions also in red.

Lithographed in panes of 56 stamps, 8 rows of 7. Perf. 11.

1. 1 sen, brown.
2. 2 „ blue.
3. 5 „ green.
4. 8 „ yellow.
5. 10 „ rose.

Variety: With large circle surcharged in *violet*.
1 sen, brown.
5 „ green.

Variety: Without surcharge of large circle.
5 sen, green.

Type 21

The small red Japanese character also appears to be sometimes omitted. The perforation is very badly done. I have the 1 sen, with double perf., and also a vertical pair imperf. horizontally.

SCHOOL BOOKS.

The stamp I describe under this heading has been sent to me as being a fiscal for the payment of duty on imported books for primary schools.

Date ? Type 21. Rectangle containing a broad oval band with Japanese inscription in upper part, and the words "DUTIES PAID" in lower. Within the oval is the Imperial chrysanthemum surrounded by a Japanese inscription on a ground of engine-turned pattern. Leaves and flowers in the four corners. Typographed on European wove paper. Perf. 12½.

Value not indicated. Dark blue.

SILK TAX.

1871 ? Type 22. Small stamp, 15 mm. square, containing in centre Japanese inscription meaning "Finance Department." "Tax Office Receipt," enclosed in a broad square frame of conventional ornament broken by a circular design in each angle. The stamp is in the centre of a band, of which there are two sizes, 62 mm. and 277 mm. Engraved on native laid paper. Imperf.

Type 22

(A) FOR SKEINS OF SILK.

1. Value not indicated, red.

(B) FOR BOBBINS.

2. Value not indicated, blue.

187 ? Similar design, with the addition of inscriptions on the two sides. Size of band, 303 mm.

(A) FOR SKEINS OF SILK.

3. Value not indicated, red.

(B) FOR BOBBINS.

4. Value not indicated, blue.

187 ? For packets of silk. Similar design to last, but 64 mm. square. Size of band, 479 mm.

5. Value not indicated (3 sen), blue.

187 ? For floss silk in packets. Similar design, but 30 mm. square. Rouletted.

6. Value not indicated, blue.

I have not seen Nos 3 to 6. For the descriptions and use of the stamps I am indebted to Moens' Catalogue.

A number of labels, mostly lithographed productions, have been described from time to time as Silk Tax Stamps and even now are offered as such. They are usually obliterated in various manners and are sometimes perforated or rouletted. They are merely the Trade marks of certain firms.

SILKWORMS' EGGS.

1872. Square stamp, length of side 30 mm., with inscription in centre. On native paper. Rouletted.

1. Value not indicated, brown.

This stamp is given in Moens' Catalogue. I have never seen a copy.

Type 22

1872. Japanese inscription in centre between branches of the mulberry tree (?) surmounted by the Imperial chrysanthemum, the whole enclosed in a rectangular frame of fan-shaped tiled ornament, with a flower of the *Pawlonia imperialis* in each corner. The angles of the inner rectangle are filled with floral ornament. The inscription in the centre is read in vertical columns beginning on the right hand side. The first sign is "Midzu-no-ye" (running water) a sign in the calendar. The character on the left signifies the 9th sign of

the Zodiac, the ape. These two signs together designate the year 1872*. The middle column means "Silkworms' Eggs." Engraved in *taille douce*. There are as many varieties as stamps to the sheet, but this number is unknown to me.

(A) FOR EXPORTATION.

Surcharged with a red seal. (Seal of some official?)

2. Value not indicated (10 sen). Black. Perf. 8½-10, 11, 11½ x 10½.

There are some prominent varieties of this stamp viz. :—

(1) ERROR OF ENGRAVING. The top leaves of the right branch of leaves in centre unshaded.

(2) ERROR OF ENGRAVING. The wavy line running upwards from the flower in lower right corner wanting.

(3) ERROR OF ENGRAVING. The wavy line running downwards from the flower in upper left corner wanting.

(4) ERROR OF ENGRAVING. Line separating the top petal from the petal on the left of the flower of the *Pawlonia* in top right corner wanting.

(B) FOR THE INTERIOR.

No red seal, but additional inscription "For the interior" in same colour as the rest of the stamp.

3. Value not indicated (10 sen). Black.

I have never seen this stamp.

1873. Similar design to last, but different inscription in centre. On right "Meiji," in centre "Silkworms Eggs" and on left "6th year" the additional characters under the chrysanthemum are "For exportation" or "For the interior" as the case may be. Rouletted.

(A) FOR EXPORTATION.

4. Value not indicated (10 sen). Green.

Variety: ERROR OF ENGRAVING. The interior of the flower in the lower inner right corner unshaded.

(B) FOR THE INTERIOR.

5. Value not indicated (10 sen). Grey.

Variety: ERROR OF ENGRAVING. The two rows of dots completing the flower in the upper inner right corner wanting.

An interesting forgery exists of the "green" stamp which appears to have been made to defraud the Revenue.

9th April, 1874. Type 23. Crossed branches of the *Pawlonia*, surmounted by the Imperial chrysanthemum within a broad framework composed of cocoons and silkworm moths. Central inscription in three vertical lines. To the right "Meiji," in centre "Silkworms' Eggs" and on left "7th year," the additional characters under the chrysanthemum are "For exportation" or "For the interior" as the case may be. Engraved in *taille douce*. No. of varieties on the sheet unknown. European wove paper. Rouletted.

Type 23

(A) FOR EXPORTATION.

6. Value not indicated (10 sen). Green.

* For further information see "*Stamps*," Vol. III, p. 149, or Rein's "Japan," Vol. I, p. 434.

(B) FOR THE INTERIOR.

7. Value not indicated (10 sen). Grey.

13th June, 1874. Type 24. One of the last two stamps with the characters "For the interior" or "For exportation" erased from the plate, leaving a blank space underneath the chrysanthemum.

Type 24

8. Value not indicated (10 sen). Grey. Rouletted.
" " " " Perf. 11.

I have two original "pieces," to one of which is affixed the first two stamps of 1874, and to the other of which is affixed the last mentioned stamp, all surcharged with the Japanese sign for "Cancelled" in a small circle, in red, the former dated 9th April, 1874, and the latter 13th June, 1874. It seems from this evidence, taken in connection with the erasure of the inscription, that the last mentioned stamp was employed both for "internal" and "exported" cards of silkworms' eggs. If so, the first two stamps had a very short life of barely two months. These facts are very interesting and, I believe are made known here for the first time. I may add that I have only seen "Specimen" copies of the two stamps with complete inscriptions.

There are several varieties of this stamp,* viz.:—

(1) ERROR OF ENGRAVING. In left margin, the first of the three cocoons, viz., the one on the right immediately under the head of the moth in the top left corner, unshaded.

(2) ERROR OF ENGRAVING. In right margin, the first of the three cocoons, that on the right hand side, immediately under the moth with expanded wings in the centre of the right margin, unshaded.

(3) ERROR OF ENGRAVING. In top margin, the space under the pair of cocoons, between the central cocoon and the three cocoons in front of the moth in upper right corner, unshaded.

(4) ERROR OF ENGRAVING. In bottom margin, the space above the pair of cocoons, between the central cocoon and the three cocoons in front of the moth in lower left corner, unshaded.

It is to be remarked that these varieties should be found on either the green or the grey stamp (No. 6 or 7), which one cannot be stated until we know from which plate the characters under the chrysanthemum were erased.

1875. Type 25. Square stamp, side 20½ mm. In the centre are the three vertical columns of inscriptions with the characters meaning "For exportation" above, surmounted by the Imperial chrysanthemum and surrounded by two branches of mulberry leaves tied at the base to two spindles used for winding silk, all enclosed in a framework of cocoons and silkworm moths. The vertical inscriptions are:—to the right "Meiji" in centre "Silkworms' Eggs," to left "8th year." Engraved in *taille douce*. Number of varieties in the sheet unknown. Thick white European wove paper. Perf. 12½.

Type 25

FOR EXPORTATION.

9. Value not indicated (6 sen). Yellow.

I have only seen "Specimen" copies of this stamp.

* These errors as well as some of those previously mentioned of these Silkworms' Egg Stamps have been kindly communicated to me by Mr. F. J. Peplow.

Type 26. Square stamp, side 24mm. In the centre are three vertical rows of inscription in Japanese characters surrounded by a circle of six silkworm moths, of which the four higher ones have their wings displayed, whilst the two lower are in profile. The whole surmounted by the Imperial chrysanthemum. The square is filled up with a design formed of skeins of silk and mulberry leaves. The inscriptions read as follows:—to the right "Meiji," in the centre "Silkworms' eggs," to the left "8th year." Engraved in *taille douce*. Number of varieties in the sheet unknown. Thick European wove paper.

Type 26

FOR THE INTERIOR.

10. Value not indicated (6 sen). Grey. Perf. 11, 11 x 11*, 12½, 12½ x 11.

Dr. Legrand states that the green "Cocoon Guarantee" stamp usually accompanies this last mentioned stamp on the cards of silkworms' eggs.

1876. Type 27. Square stamp, side 24 mm. Large chrysanthemum in centre surrounded by a broad circular band containing Japanese inscriptions in colour, separated by circles containing Japanese characters in white on colour in the stamp "for exportation" and by ten-pointed stars in the stamp "for the interior." The corners of the square are filled in by silkworm moths with outspread wings on a dotted background. The upper inscription reads "Stamp for silkworms' eggs" but there is a typographical error in the Japanese character. The first character (reading from the right) instead of meaning "silkworm" is really the character for "caterpillar." The lower inscription is Meiji, 9th year. Typographed on wove paper. Number of stamps on this sheet unknown. Perforated.

Type 27

(A) FOR EXPORTATION.

11. Value not indicated (6 sen). Yellow. Perf. 11.

(B) FOR THE INTERIOR.

12. Value not indicated (6 sen). Pearl-grey. Perf. 11, 11½-12.

1877. Type 27. The same design as the stamp for the previous year, but the lower inscription now reads "Meiji, 10th year," the third character (reading from the right) being altered from "9" to "10" and now taking the form of a simple cross. Typographed on wove paper. Number of stamps on the sheet unknown. Perforated.

(A) FOR EXPORTATION.

13. Value not indicated (6 sen). Yellow. Perf. 9½-10.

(B) FOR THE INTERIOR.

14. Value not indicated (6 sen). Grey. Perf. 9½-10, 11.

I have only seen "specimen" copies of the yellow stamps of 1876 and 1877. This tax was abolished in 1877.

TOBACCO DUTY.

1876. Type 28. Upright rectangle, containing the Imperial chrysanthemum, with inscription "Tobacco Stamp" in Japanese below, and the value in Japanese characters reading vertically. Below is a landscape with the snow-

covered Fuji San, seen between two tobacco plants. The spandrels are filled in with conventional ornaments varying for the different values. Typographed on wove paper. Number of stamps on the sheet is 40, in four rows of 10.

Type 28

(a) Rouletted.

1. 5 rin, grey.
2. 1 sen, red-brown.
3. 5 ,, green?
4. 10 ,, carmine?

(b) Pin perf. about 11.

5. 5 rin, grey.
6. 1 sen, red-brown.
7. 5 ,, green.
8. 10 ,, carmine.

(c) On *native wove paper*. Perforated.

9. 5 rin, grey. Perf. 9½-10, 10 x 11, 10 x 12½.
10. 5 ,, blue-grey. Perf. 10 x 11.
11. 5 ,, bronze-green. Perf. 9½-10.
12. 5 ,, sage-green. Perf. 10 x 11.
13. 1 sen, red-brown. Perf. 9½-10, 11, 10 x 11.
14. 5 ,, green?

I have the above four values and the first mentioned "Band" all surcharged with the Japanese character for "cancelled" in red, on original circular dated 14th December, 1876. The 5 rin is rouletted, the other three values pin-perf.

1877. Types 26, 30. Similar design to the preceding but value in large thick characters, reading from right to left. Typographed on European wove paper.

(a) On medium to thin wove paper. Imperf.

15. 2 rin, black.
16. 3 ,, light red.
17. 4 ,, yellow.
18. 6 ,, red-brown.
19. 8 ,, green.
20. 9 ,, pale-blue.
21. 1 sen 2 rin, yellow-brown.
22. 1 ,, 6 ,, pink.
23. 1 ,, 8 ,, purple.
24. 2 ,, reddish-orange, orange.
25. 2 ,, 4 ,, blue-green, green.
26. 3 ,, blue, dark blue.
27. 3 ,, 2 ,, grey.
28. 4 ,, bronze-green.
29. 4 ,, 8 ,, violet-brown.
30. 6 ,, violet.
31. 6 ,, 4 ,, orange.
32. 8 ,, pale vermilion, aniline-red.

Type 29

(b) On *laid paper*. Imperf.

33. 2 sen, reddish-orange.
34. 2 ,, 4 rin, blue green.

This laid paper shows the laid lines clearly. I have seen most of the other values on paper which appears to be laid, but the laid lines are very faint.

This latter variety seems to me merely a variety of the usual thin wove paper, which shows a "grained" appearance on being held up to the light, in which the little clear spots have run together.

(c) On wove paper. Pin perf. 8 to 11.

35. 2 rin, black.
36. 3 „ light red.
37. 4 „ yellow.
38. 6 „ red-brown.
39. 8 „ green.
40. 1 sen 2 rin, yellow-brown.
41. 1 „ 8 „ purple.
42. 2 „ orange.

(d) On wove paper. Perforated.

43. 2 rin, black. Perf. 9½-10, 8½-10, 10½, 13½, 13, 11½-12.
44. 3 „ light red. Perf. 9½-10, 8½-10, 10½, 13½, 13, 11½-12.
45. 4 „ yellow. Perf. 9½-10, 8½-10, 10½, 13½, 13, 11½-12.
46. 6 „ red-brown. Perf. 9½-10, 8½.10, 13½, 13, 11½-12.
47. 8 „ green. Perf. 8½-10, 13, 11½-12.
48. 9 „ pale blue ?
49. 1 sen 2 rin, yellow-brown. Perf. 9½-10, 8½-10, 10½, 13½, 13, 11½-12.
50. 1 „ 6 „ pink. Perf. 9½-10, 8½-10, 13½, 11½-12.
51. 1 „ 8 „ purple ?
52. 2 „ deep orange, orange. Perf. 9½-10, 8½-10, 13, 11½-12.
53. 2 „ 4 „ blue-green ?
54. 3 „ dark blue. Perf. 8½-10, 13½, 13, 11½-12.
55. 3 „ 2 „ grey ?
56. 4 „ bronze-green. Perf. 9½-10.

I have in my collection what appears to be an official book containing a set of the above stamps together with a set of the Bands of corresponding date all surcharged with the Japanese character for "Cancelled" in a small circle in black, there are also several columns of writing in Japanese which I am unable to decipher. The stamps, however, are arranged in the following order :—

(1) ADHESIVE. 2, 3, 4, 6, 8, 9 rin, 1sen 2 rin, 1 sen 6 rin, 1 sen 8 rin, 2 sen, 2 sen 4 rin, 3, 4, 6 and 8 sen.

(2) BANDS. 2, 3, 4, 4, 6, 6, 8, 8, 9 rin, 1 sen 2 rin, 1 sen 2 rin, 1 sen 2 rin, 1 sen 6 rin, 1 sen 8 rin, 2 sen, 2 sen 4 rin, 3, 4, 4, 6 and 8 sen.

(3) BANDS. 1 sen 6 rin (40 monme), 2 sen 4 rin (40 monme), 3 sen 2 rin (40 monme), 4 sen 2 rin (80 monme), 4 sen 8 rin (80 monme), 6 sen 4 rin (80 monme).

(4) ADHESIVE. 3 sen 2 rin, 4 sen 8 rin, 6 sen 4 rin.

The Adhesives and Bands numbered (1) and (2) evidently go together and so do those numbered (3) and (4) and I am unable to decide whether or not these are two different issues, the latter values being created sn account of a change in the tariff. The volume at any indicates that the 1 sen value is a later issue.

Date ? Design, &c. as last.

(a) On medium to thin wove paper.

57. 1 sen, blue.

(b) On laid paper.

58. 1 sen, blue

(c) On wove paper. Pin perf. 8 to 11.

59. 1 sen, blue.

(d) On wove paper. Perforated.

60. 1 sen, blue. Perf. 9½-10, 8½-10, 10½, 13½, 13, 11½-12.

BANDS.

1876. A sprig of tobacco plant, bearing a cartouche containing the chrysanthemum above and a tablet with inscription in Japanese "Tobacco Stamp" in centre. Printed in sheets (? number of bands to a sheet) each band being separated from its neighbour by a row of dots in colour. Size 17 x 272 mm.

61. Value not indicated. Blue.

1883 ? Inscription in elongated cartouche with chrysanthemum above: branch of tobacco plant above.

62. Value not indicated. Black.
63. " Red

I have not seen these two bands. They are given here on the authority of Moens.

1877. General design: Branch of tobacco plant, tied with ribbons below, bearing one or more cartouches, sometimes separated by engine-turned designs. The inscriptions are "Tobacco Stamp," the value and the weight of tobacco in "monme" on which the duty is paid. These inscriptions are repeated when there is more than one cartouche. The monme = weight of a "mon", pronounced monmé = 3.756512 grammes = 2½ dwt. (about).

The following are arranged in three series according to the weights expressed on the bands. I cannot say whether they refer to changes of tariff or qualities of tobacco. *See* note above, after the adhesives of the same date.

A

	Value.	Weight.	Size of Band.
64.	2 rin, black.	5 monme.	5 x 18 cm.
65.	4 " yellow.	10 "	5 x 27 cm.
66.	6 " red-brown.	15 "	5 x 30 cm.
67.	8 " green.	20 "	5 x 31 cm.
68.	1 sen 2 rin, yellow-brown.	30 "	5 x 39 cm.
69.	1 " 6 " pink.	40 "	5 x 41 cm.
70.	2 " orange.	50 "	5 x 45 cm.
71.	3 " 2 " grey.	80 "	5 x 58 cm.
72.	4 " bronze-green.	100 "	5 x 60 cm.

B

73.	3 rin, light red.	5 monme.	5 x 18 cm.
74.	6 " red-brown.	10 "	5 x 27 cm.
75.	9 " pale blue	15 "	5 x 30 cm.
76.	1 sen 2 rin, yellow-brown.	20 "	5 x 31 cm.
77.	1 " 8 " purple.	30 "	5 x 39 cm.
78.	2 " 4 " blue-green.	40 "	5 x 41 cm.
79.	3 " dark blue.	50 "	5 x 45 cm.
80.	4 " 8 " purple-brown.	80 "	5 x 58 cm.
81.	6 " lilac.	100 "	5 x 60 cm.

C.

82.	4 rin, yellow.	5 monme.	5 x 18 cm.
83.	8 „ green.	10 „	5 x 27 cm.
84.	1 sen 2 rin, yellow-brown.	15 „	5 x 30 cm.
85.	1 „ 6 „ pink.	20 „	5 x 31 cm.
86.	2 „ 4 „ blue-green.	30 „	5 x 39 cm.
87.	3 „ 2 „ grey.	40 „	5 x 41 cm.
88.	4 „ bronze-green.	50 „	5 x 45 cm.
89.	6 „ 4 „ orange.	80 „	5 x 58 cm.
90.	8 „ vermilion.	100 „	5 x 60 cm.

TREASURY RECEIPTS.

Date? Design composed chiefly of interlaced scrolls, on which are the words "Imperial Japanese Treasury" many times repeated in English and Japanese, leaving spaces with a diapered background, above and below, on the upper of which is printed the Imperial chrysanthemum in black, and on the lower the Mikado's crest, three leaves of the *Pawlonia* and also a Japanese inscription "Imperial Japanese Treasury" also in black.

Type 31

(a) Imperf.

1. Value not indicated Grey-blue.

(b) Rouletted.

2. Value not indicated. Grey-blue.
3. „ Lilac.
4. „ Bright violet.

The purpose for which these stamps were used appears to be unknown and doubt has been expressed as to whether they are fiscals. I have in my collection proofs in violet, without the black overprint, which bear at the bottom the imprint "Engel—Wien." This seems to indicate that they were manufactured in Vienna.

While these pages are passing through the press Mr. Preston Pearce kindly communicates a table showing the existing stamp duties on Cheques, Bills of Exchange and Promissory Notes in Japan, which it will be useful to place on record—

JAPAN.

Cheques, 1 sen.
Bills of Exchange, 3 sen.
Promissory Notes.

to 1000 yen	3 sen.
5 — „	6 „
10 — „	15 „
20 — „	30 „
30 — „	60 „
50 — „	yen 1.20
100 — „	„ 2.40
exceeding 100 — „	„ 5

Penalty for not stamping 20 times the duty.

MORLEY'S PHILATELIC JOURNAL.

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EDITORIAL.

WE very much regret to announce that the volume in which these words appear is to be the last of *Morley's Philatelic Journal*. Our Journal, of course, does not appeal to a very numerous class of the philatelic fraternity, and we have always found it a matter of difficulty in getting fiscalists either to write about their collections, or indeed to subscribe to a paper, which we have always endeavoured to identify with their interests. Hence our publisher does not consider himself justified in continuing the heavy annual loss which the publication of this paper involves, and he further finds that his numerous Municipal engagements have so seriously curtailed his moments of leisure that he has no longer the time at his disposal necessary to prepare original articles for it. He has, therefore, very reluctantly finally decided to cease publication.

With the close of the December number of last year various articles are left unfinished, as well as the Supplement Catalogue of the Revenue Stamps of the United States, Mexico, and Central America. As our publisher felt that it would be unsatisfactory to relinquish the journal in this incomplete state, he has decided to issue the numbers for this year altogether in one volume and this we now offer to our readers, with the hope that they may not find its contents without interest.

Almost as we write these words we have received the September number of the *Philatelic Journal of India* in which we find a reference to the impending decease of our Journal with an appreciative note by the Editor, in terms which, if we dare but hope to deserve them, form a great and abiding consolation as the result of our labours. We are deeply indebted to him for his very kind remarks. We have always regarded Philately as a serious intellectual pursuit. Fortunately for its existence it has its lighter side which is the only point of view of the vast majority of its votaries, and it is their support which enables "the science concealed within our hobby" to be brought to light by the labours of the few who, like our distinguished colleague, are willing to devote laborious days to the attainment of that end.

It only remains for us to take leave of our *clientèle* with many heartfelt thanks to those writers who have assisted us from time to time, and to those subscribers—especially the numerous foreign ones—who have given us their support.

Fiscal Chronicle.

New Issues and Discoveries.

Bolivia. *Tabacos.* Mr. A. E. Lawrence reports a 2c Telegraph stamp surcharged "TABACOS" in blue, From another source we learn of the existence of a 1c. value similarly surcharged in red.

1c., yellow.
2c., rose.

Brunswick. Dr. F. Kalckhoff writes;—The Duty Stamp of 1½ mark, grey and rosa, has appeared in August on the paper with watermark "crosses and rings," proving that these stamps were printed in the Imperial Printing Office at Berlin,

Colombia. *Timbre Nacional.* Mr. A. E. Lawrence sends us specimens of some recent issues as follows:—

1905-06. 5c., black on blue (2a clase). Perf. 13.
10c., ,, rose (3a ,,) ,,
20c., ,, buff (4a ,,) ,,
50c., ,, carmine (5a ,,) ,,
10p., ,, ,, (3a ,,) Imperf.
Also, without date on stamp.
50p., black on white. Perf. 13.

This last is also overprinted CINCUENTA PESOS in tall thin Roman caps. in blue.

1906-08. Similar types, but smaller. Perf. 13.
3c., vermilion on yellow.
5c., black on carmine.
10c., black on rose.
20c., black on green.
25c., brown violet.
40c., rose on blue.

Corrientes. (Prov. Argentine Repub.) Mr. A. E. Lawrence sends a specimen of the issue for 1904 and of that for 1907. The values and colours are—

5c., blue	4p., claret
10c., rose	5p., sky-blue
20c., orange	6p., violet
25c., brown	7p., light brown
30c., green	8p., bistre
40c., lilac	9p., bistre
50c., light brown	10p., blue-green
60c., carmine	20p., light brown
70c., grey-green	30p., orange
75c., light green	40p., dark green
1p., brown	50p., dull violet
2p., slate	100p., dark grey
3p., blue	

1907. The issue for this year consists of the above stamps, except the 100 pesos, surcharged "1907" in large red figures.

Cuba. Mr. A. E. Lawrence has an entire sheet of the 5c., carmine "GIRO" of 1908, with the stamp in the lower left corner *tete-beche*.

Germany. *Champagne Duty Bands.* Dr. F. Kalckhoff states the first to appear with the four-lobed ornament watermark was the 50 pf., green, of which he possesses a copy used on October 8th, 1907.

Great Britain. Mr. A. B. Kay has shewn us some specimens of three new series of stamps recently brought into use at the Patent Office. They consist of the General Duty dies, embossed in ultramarine and overprinted "DESIGN," "PATENT," and "TRADE MARK" in black block letters. Wmk. Orbs. Perf. 12½.

The sets are as follows:—

Design.

1s. Die H	5s. Die J
2s. 6d. Die I	10s. Die I
	£1 Die F

Patent.

5s. Die J	£6 Die A
10s. Die I	£7 Die E
£1 Die F	£8 Die D
£2 Die G	£9 Die D
£3 Die J	£10 Die C
£5 Die I	£12 Die E

Trade Mark.

1s. Die H	5s. Die J
2s. Die I	10s. Die I
3s. Die A	£1 Die F

Medicine Stamp. Our publisher reports the following stamp which is stated not to have yet seen in our article on these stamps published last year *(see* Vol. VIII. *page.)*

C. Type 4. Trefoils type. Central Duty section all in red. Lettered "STAMP OFFICE."

1s. Plate C.

The value section reads "Value above 4s." on left, and "not exceeding 10s." on right.

Liverpool Cotton Brokers' Association. Mr. H. Everard has shown our publisher a £2 2s., red (cancelled July, 1889) of the same type as the £2 2s., yellow already recorded.

Italy. *Bills.* Mr. Chas. de Grave Sells sends us three values of a remarkable series of new Bill Stamps for this country. They consist, in fact, of the old and well-known type of Postage Due Stamps of 1870-74, with "SEGNATASSE" in upper label and figure in oblong with oval in centre, in new colours, and with red figures in centre. Wmk. Crown. Perf. 14.

2c., olive and red.
3c., brown ,,
6c., green ,,
30c., mauve ,,

Macao. *Imposto Industrial.* Our publisher reports the discovery of the undermentioned postage stamps surcharged IMPOSTO INDUSTRIAL in Roman caps in black.

2½ reis, brown, perf, 12½, of 1894.
1 avo, orange-yellow, perf. 11½, of 1898.
5 reis, orange-yellow, perf. 11½, of 1894.
20 reis, lilac, perf. 11½, of 1894.

Malta. *Revenue.* The *Colonial Office Journal* states that a 5s. Revenue stamp is to be issued. In order to avoid the expense of a new plate a supply of the 10s. stamp will be printed in red and surcharged 5s. Revenue.

Mexico. *Documents.* Our publisher notifies the following discoveries;—

1888. 2c., red. Perf. 6 x Perf. 12.
1894. 1c., red. Perf. 6.
2c., yellow-brown. Perf. 6.

Mr. J. F. Heartwell sends the following list of varieties unchronicled in our Supplement Catalogue:—

Cuernavaca,

sur. "Cuernavaca," 32c., green, 1882-83. Type 329.
,, "Tlaltizapan," 50c., green, 1882-83. ,,
,, ,, $1 ,, ,, ,,
,, "Xochitepec," 40c., ,, ,, ,,
,, "Tepostlan," 32c., pink, 1880-81 ,,
,, ,, 36c., ,, ,,
,, ,, 40c., ,, ,,
,, ,, 44c., ,, ,,
,, ,, 50c., ,, ,,

Cuautla,

sur "Cuautla," 50 c., yellow, 1882-83. Type 324.
,, "Yecapixtla," 36c., ,, ,, ,,

Jonacatepec,

sur. "Jantetelco," $0.32cs, brown, 1882-83. Type 329.

Morelos,

sur. "Morelos," 36c., green, 1881-82, Type 324.
,, ,, 50c., green, 1881-82. Type 324.
,, no surcharge, 0.36c., blue, 1884. Type 330.
,, no surcharge, $1.25, rose, 1884. Type 330.
,, no surcharge, $8.00, rose, 1884, Type 330.
,, no surcharge, 0.32cs., blue, 1886, Type 320.
,, sur. "Ocuituco," 32 centavos, green, 1881-81. Type 324.

Tetecala,

sur. "Coatlan del Rio," 32c., yellow, 1881-82. Type 324.
,, ,, "Coatlan del Rio," 40c., yellow, 1881-82. Type 324.
,, ,, "Coatlan del Rio," 44c., yellow, 1881-82. Type 324.
,, ,, "Jojutla," $0. 40cs., lilac, 1880-81. Type 324.
,, ,, "Jojutla," $100cs., red, 1882-83. Type 324.
,, ,, "Tlaquiltenango," 75c., red, 1882-83

Yautepec,

sur, "Yautepec," 1 peso, rose, 1881-82. Type 324.
,, ,, "Oaxtepec," 36c., rose, 1881-82, Type 324.
,, ,, "Tlalnepantla," 36c., blue (error) 1882-83. Type 324.
,, ,, "Tlayacapan," 36c., rose, 1881-82. Type 324.
,, ,, "Tlalnepantla," $0,32 cents., blue, 1882-3. Type 324
,, ,, "Totolapan," 32 centavos, rose, 1881-82. Type 324.

Natal. This country has decided to have separate stamps for postage and revenue purposes ior all values above 3d. According to the *Colonial Office Journal* the fiscal stamps will consist of the values 6d., 1s., 2s., 2s. 6d., 5s., 10s., £1, £1 10s., £5., £10. and £20.

New York State. *Stock Transfer Tax.*

Mr. A. E. Lawrence sends copies of a new issue of similar design to the last, surcharged as before with large figures of value in violet. Perf. 12.

2c., yellow-brown.
10c., blue.
20c., dark-green.
$2, green.

New Zealand. *Beer Duty.* Our publisher reports the following unchronicled varieties:—

13s., brown. Wmk NZ and star. Perf. 11.
13s., brown. Wmk NZ and star. Perf. 14.
9d., yellow. ,, ,, ,, ,,

Not Liable. Our publisher has found a copy of the lilac stamp, no value, wmk. "NZ and star," *perf. 11½*.

Phillipines. *Documentary (U.S. issue).*

To the set chronicled in our issue for September last add

2c., carmine. Perf. 12.
20c., orange. With "slot" roulette.

Prussia. Dr. F. Kalckhoff states that the fiscal stamps with watermark that he has seen so far are:—

50 pf., bistre (Obliterated 26. 10. 07).
3 mark, orange (,, 26. 10. 07).
1½ mark, green (,, 27. 5. 07).

Reunion. Mr. A. E. Lawrence sends a postage stamp of 1907, surcharged in black.

ENREGISTREMENT
QUITTANCE
Reçu
DECHARGE

and figures "10" in black over the figures of value in lower corners.

10c., carmine and green.

Salvador. Mr. A. E. Lawrence notifies the following additions:—

Instruccion primaria.

1900. 30 pesos, yellow, Sur. "REVISADO" in violet.

The 2 pesos, blue-lilac, exists with three different types of the figure "2" in value, viz:

(1) Figure "2" with curly tail. Sur. "REVISADO" in red.

(2) Large figure "2" with straight tail. Sur. "REVISADO" in blue.

(3) Small figure "2" with straight tail. Sur. "REVISADO" in blue.

Timbre Municipal.

1906. 5c., bistre. Error of surcharge "1096" in black. Mr. A E. Lawrence also possesses a strip of this stamp (with the normal surcharge) imperf between vertically.

1907. Surcharged "1907" in *large* black type. Rough wove paper.

1c., black	50c., pale green
5c., bistre	50c., dark green
10c,. red	1p., purple
25c., violet	5p., yellow

Ditto, on smooth white wove paper.
1p., lilac.

Surcharged "1907" in *small* black type. Smooth white wove paper.

10c., red	50c., yellow
25c., lilac	

1908. Surcharged "1908" in large black figures. Smooth white wove paper.
1c., black.

This last is found with overprint "CONTADURIA MUNICIPAL," a surcharge or cancellation?

Saxony. The watermark of the Duty Stamps recorded in our issue for Jnly, 1907, consists of diagonal wavy lines.

Telegraph Chronicle.

New Issues and Discoveries.

Bolivia. Apparently a set of Telegraph stamps exists for this country as two values have been found surcharged "Tabacos" (*see* Fiscal Chronicle). The stamps are lettered at the bottom "Bolivia—Telegrafos Nationales." No wmk. Perf. 12.

1c., yellow.
2c., rose.

Canada. *Canadian Pacific Railway.* The "Frank" stamp for 1908 has appeared, Blue control. Perf. 12.

1908. No value. Black.

Great North-Western Telegraph Company. The "Frank" stamps for 1904, 1905 and 1907 are as under-mentioned. Those for 1904 and 1905 are said to be very scarce. Perf. 12.

1904. No value. Blue. Red control.
1905. No value. Rose-red. Blue control.
1907. No value. Purple. Red control.

There are two varieties of the date in the 1904 stamps, differing in the shapes of the figures "4."

India. Mr. W. Corfield kindly transmits the following:—

Acting on the recommendations of the Telegraph Committee the Government of India have decided that, with effect from April 1, postage stamps shall be substituted for the double telegraph stamps now used for the payment of the charges for telegrams tendered by the public. The main advantage of the reform is that the present method of accepting telegrams at the counter will be greatly simplified and their despatch proportionately accelerated. As soon as postage stamps are brought into use the receipt granted for a telegram will have no stamp or portion of a stamp attached to it. It is therefore of great importance that the public when despatching their telegrams, should themselves affix the stamps to the message forms as is done in the United Kingdom and see that they are defaced by the dating stamp in their presence. It is hoped that the public will rapidly accustom themselves to this procedure, for by adopting it they will protect both themselves and the Department from the risk of fraud.

The Revenue Stamps of Belgium.

By Waltee Morley.

THE Revenue Stamps of Belgium are a very unattractive series and have received scanty attention by collectors in this country and this article must not be regarded as more than a first attempt at the compilation of a reference list for guidance of collectors who may feel inclined to study these stamps.

Type 1

Type 2

Affiches.

1876. Figure of value in centre. Type 1. White wove paper.

a. Imperf.

5c., 6c., 7c., 8c., 9c., 10c., 11c., 12c., rose.

b. Perf. 15.

5c., 6c., 7c., 8c., 9c., 10c., 11c., 12c., rose.

1881. Same type. Colour changed to vermilion.

a. Imperf.

5c., 6c., 7c., 8c., 9c., 10c., 11c., 12c., vermilion.

1886. Type 2. Inscription altered. "Affiches" at top of stamp.

Perf. 15.

5c., 6c., 7c., 8c., 9c., 10c., 11c., 12c., rose.

I have not found any minor varieties in above series.

Effets de Commerce.

1857. Type 3. With double inner line. Wmk. Double lined letter "TB" White wove paper.

Type 3

a. Payable en Belgique.

10c., 25c., 50c., 1fr., 1.50fr., 2fr., 2.50fr., 3fr., 3.50fr., 4fr., 4.50fr., 5fr., 5.50fr., 6fr., 6.50fr., 7fr., 7.50fr., 8fr., 8.50fr., 9fr., 9.50fr., 10fr., 10.50fr., 11fr., 11.50fr., 12fr., 12.50fr., 15fr., 17.50fr., 20fr., 22.50fr., 25fr., 30fr., 35fr., 40fr., 45fr., 50fr., blue.

Numerous shades may be found, pale to dark blue.

Varieties:

Only 1 stop under "s" of "Cs."
50 centimes, blue.

Only 1 stop under "cs" of "Fcs."
1.50fr., blue.

No stop under "cs" of "Fcs."
1fr., blue.

b. Payable à l'étranger.

5c., 13c., 25c., 50c., 75c., 1fr., 1.25fr., 1.50fr., 1.75fr., 2fr., 2.25fr., 2.50fr.,

2.75fr., 3fr., 3.25fr., 3.50fr., 3.75fr., 4fr., 4.25fr., 4.50fr., 4.75fr., 5fr., 5.25fr., 5.50fr., 5.75fr., 6fr., 6.25fr., 7.50fr., 8.75fr., 10fr., 11.25fr., 12.50fr., 15fr., 17.50fr., 20fr., 22.50fr., 25fr., red.

Varieties:

Only 1 stop under "s" of "Cs."
13c., 25c., 50c., red.

Type 4

1862. Type 4. Single line inner border. Arms with dotted background. Wmk. "TB" Azure wove paper. Imperf.

(*a*) *Payable en Belgique.*

10c., 25c., 50c., 1fr., 1.50fr., 2fr., 2.50fr., 3fr., 3.50fr., 4fr., 4.50fr., 5fr., 5.50fr., 6fr., 6.50fr., 7fr, 7.50fr., 8fr., 8.50., 9fr., 9.50fr., 10fr., 10.50fr. 11fr., 11.50fr., 12fr., 15fr., 17.50fr., 20fr., 22.50fr., 25fr., 30fr., 35fr., 45fr., 45fr., 50fr.

Varieties:

On *lilac* paper.
1c., 50c., blue.

Blue paper.

No stops under "s" of "Cs."
10c., 25c., blue.

Only 1 stop under "s" of "Cs"
10c., 25c., 50c., 1.50fr., 3.50fr., 4.50fr., 7.50fr.. blue.

No stops under "cs" of "Fcs."
1fr., 2fr., 2.50fr., 3.50fr., 6fr., 6.50fr., 7.50fr., 12.50fr., blue.

Only 1 stop under "cs" of "Fcs."
1fr., 1.50fr., 2fr., 3fr., 4.50fr., 6fr., 6.50fr., 7.50fr., 10fr., blue.

Four stops .... under "Fcs."
6fr. 50c., blue.

"s" and 2 stops *inverted* in "Cs" (Cs)
12fr. 50c., blue.

Figure "5" omitted in "5000", value of range (000)
3fr., blue.

b. Payable à 'l étranger.

5c., 13c., 25c., 50c., 75c., 1fr., 1.50fr., 1.75fr., 2fr., 2.25fr., 2.50fr., 2.75fr., 3fr., 3.25fr., 3.50fr., 3.75fr., 4fr., 4.25fr., 4.50fr., 4.75fr., 5fr., 5.25fr., 5.50fr., 5.75fr., 6fr., 6.25fr., 7.50fr., 8.75fr., 10fr., 11.25fr., 12.50fr., 15fr., 17.50fr., 20fr., 22.50fr., 25fr., red.

Varieties:

No stops under "s" of "Cs."
13c., 75c., red.

Only 1 stop under "s" of "C..."
5c., 13c., 25c., 50c., red.

1868. Value of range altered.

a. Payable en Belgique.

15fr., (25,000 à 30,000), 17.50fr., (30,000 à 35,000), 20fr., 22.50fr., 30fr., 35fr., 40fr., 45fr., 50fr., blue.

b. Payable à l' étranger.

7.50fr., (25,000 à 30,000), 8.75fr., 10fr., 11.25fr. 12.50fr. 15fr., 17.50., 20fr., 22.50fr., 25fr.

1877. White paper. *a. Payable en Belgique.*

10c., 25c., 50c., 1fr., 1.50fr., 2fr., 2.50fr., 3fr., 3.50fr., 4fr., 4.50fr., 5fr., 5.50fr., 6fr., 6.50fr., 7.50fr., 10fr., 12.50fr., 22.50fr.

Varieties :

No stop under "s" of "Cs.",
25c., blue.

Only 1 stop under "s" of "Cs."
1.50fr. blue.

b. Payable à l' étranger.

5c., 13c., 25c., red.

1884. Type 5. White wove paper. No wmk. Perf 15.

Type 5

b. Payable en Belgique.

10c., 25c., 50c., 1fr., 1.50fr., 2fr. 2.50fr., 3fr., 3.50fr., 4fr., 4.50fr. 5fr., 5.50fr., 6fr., 6.50fr., 7fr. 7.50fr., 8fr. 8.50fr., 9fr., 9.50fr., 10fr., 10.50fr., 11fr. 11.50fr., 12fr., 12.50fr., 15fr., 17.50fr., 20fr. 22.50fr., 25fr., 30fr.. 35fr., 40fr., 45fr., 50fr.

There are 2 types of 4 to the 4.50fr. value, with "4" closed or open at the top.

Error of range: "19,000 à 20,000" in lieu of "10,000 à 20,000."

3.50 fr., blue.

b. Payable à l' étranger.

5c., 13c., 25c., 50c., 75c., 1fr., 1.25fr., 1.50fr., 1.75fr., 2fr., 2.25fr., 2.50fr., 2.75fr., 3fr., 3.25fr., 3.75fr., 4fr., 4.25fr., 4.50fr., 4.75fr., 5fr., 5.25fr., 5.50fr., 5.75fr., 6fr., 6.25fr., 7.50fr., 8.75fr., 10fr., 11.25fr., 12.50fr., 15fr., 17.50fr., 20fr. 22.50fr., 50fr., blue.

1891. Inscription altered. Type 6. White wove paper. No wmk. Perf. 15.

Type 6

a. Payable en Belgique.

10c., 25c., 50c., 1fr., 1.50fr., 2fr., 2.50fr., 3fr. 3.50fr., 4fr., 4.50fr., 5fr., 5.50fr., 6fr., 6.50fr., 7fr., 7.50fr., 8fr., 8.50fr., 9fr., 9.50fr., 10fr., 10.50fr., 11fr., 11.50fr., 12fr., 12.50fr., 15fr., 17.50fr., 20fr., 22.50fr., 25fr., 30fr., 35fr., 45fr., 50fr., blue.

Errors: with value at top in lieu of bottom of stamp.
25c., 1fr., 2fr., blue.

b. Payable à l' étranger.

5c., 13c., 25c., 50c.. 75c., 1fr., 1.25fr., 1.50fr., 1.75fr., 2fr., 2.25fr., 2.50fr., 2.75fr., 3fr., 3.25fr., 3.50fr., 3.75fr., 4fr., 4.25fr., 4.50fr., 4.75fr., 5fr., 5.25fr., 5.50fr., 5.75fr., 6fr., 6.25fr., 7.50fr., 8.75fr., 10fr., 11.25fr., 12.50fr., 15fr., 17.50fr., 20fr., 22.50fr., 25fr., red.

TRANSVAAL.

This may be said to be a difficult country for the fiscalist. The first stamps are remarkable as being in MS. Only two values are known.

These were succeeded by a lithographed series, on coloured paper, of nine values, from 6d. to £5.

The 2/- is known pin perf.
The 5/- is known perf. 12½.

About the same time a 1d. stamp, embossed on white paper, appeared. At the time of the first British Occupation, these stamps werc surcharged like the postage stamps,

"V.R. TRANSVAAL" in caps.

Inverted surcharges exist, also a red surcharge on the 10/-, while the £1 is known with a double surcharge in red and black. The 1/- stamp is the only value surcharged

"V.R.—Transvaal"

with the word "Transvaal" in lower case. Some minor varieties are known.

The 1d. stamp above-mentioned, which was not surcharged, re-appears embossed on coloured papers, but with the value in words instead of figures. In 1878 a series of handsome stamps, with the Queen's Head, of the same type as the Griqualand stamps of corresponding date, superseded these provisionals, the values running from

6d. to £20.

The stamps of the second Republic reverted to an enlarged stamp of somewhat similar design to the early issues. They occur perf. 14, 11½ x 14, 11½, 11 rough and 11 x 11½. On the second British Occupation these stamps were surcharged V.R.I., and there are sundry provisionals for the districts of Zeerust and Rustenburg. In 1902 some of the Cape Revenue stamps were surcharged "TRANSVAAL" and the series with the King's Head made its appearance. The 2s. 6d. and 5s. stamps with inverted centre are noteworthy from the scarcity of errors of this nature in stamps printed by Messrs. De la Rue & Co.

Besides these revenue stamps there are some issues for native "passes." After two ugly set of labels issued by the

Boer Government in 1902

postage stamps of the value of 1d. and 2s. 6d. were surcharged "E.R.I."—"Pass," and a new value in black, the former being converted into a 1s. stamp and the latter into a 2s. stamp. These were soon superseded by King's Head postage stamps of values 1s. and 2s., surcharged "PASS" in black. The former is now obsolete as the 1s. revenue stamp, surcharged in a similar manner, has taken its place.

COLLECTION FOR SALE.

Awarded 1st Class Diploma at Fiscal Philatelic Society Exhibibion 1906.

The best stamps include:—1874, 6d., M.S. adhesive; 1876, issue complete, including the 2s. red, pin perf.; 1877, 10s. with red surcharge, £1 with double surcharge in red and black, the 6d. 1s., 1s. 6d. and 2s. with inverted surcharge, and a provisional half of 1s. used with a 1s. for 1s. 6d., also various minor varieties of type of the surcharges; 1878, 1d. on white and green paper; 1878, half of 6d. used as 3d.; 1886, £10 and £20 perf. 14, £10. perf. 11½, unused, £10, perf. 11½ x 14; July, 1900, five varieties of the provisals for Zeerust and Rustenburg, and a block of 10 1d. on 1s., with Commissioner's certificate of issue for Imperial purposes, on margin.

Price £200.

Stamp Mounts.

Superior Stamp Mounts, being manufactured with a composition which allows of the easy removal of stamps, or of the hinges, without damage to the stamp or album—Price 6d. per box of 1000.

The New Stamp Tongs.

For handling Stamps without injury, and to avoid soiling them with the fingers.
They cannot rust, and will not tarnish if put into water; they may therefore be freely nsed for removing stamps from water in whieh they have been placed to soak off the paper—Electro silver plated on solid nickel, price 1/6.

The Ideal Perforation Guage.

This Guage is in universal use and can be confidently recommended as the best and most reliable, price 6d. (postage extra 1d.)

Kings Head Fiscals.

Collectors should secure these Stamps now.

The imported stocks are very small, and already many are obsolete, through similar changes in watermark and paper as in the postage.

	Unused. s.	d.
Cyprus.		
1 piastre, lilac, CA	0	3
1s., green, I.R....	1	9
Ceylon.		
Stamp Duty, 5c., lilac, CA... ...	0	2
,, ,, 10c. ,, ,, ...	0	4
,, ,, 10c. ,, ,, ...	0	6
Judicial, 5c., lilac, CA	0	3
,, 10c. ,, ...	0	6
,, 15c. ,, ...	0	9
Gold Coast.		
Judicial, 1d., black and red, CA ...	0	3
,, 3d. ,, orange, CA ..	0	6
,, 6d. ,, green ,,	0	10
,, 1s., brown & red on yellow, CA	2	0
,, 2s. ,, ,, ,, ,,	4	0
Malta. 1d.. red and black, CA multiple	0	2

	Unused. s.	d.
Queensland.		
1d., violet, Q and Crown	0	2
2d., rose, type I, value 12 mms ...	1	0
2d , ,, ,, II. ,, 14 ,, ...	0	4
3d., green	0	5
6d., claret	0	10
Seychelles.		
4c. on 30c., violet and green, CA ...	0	3
South Australia.		
1d., violet and green, rouletted ...	0	6
1d. ,, ,, perf. 10 ...	0	2
Swazieland.		
1d., provisional on Transvaal Postage	0	3
Transvaal.		
1s., green and violet, CC	1	9
2s,, brown and violet ,, ...	2	9
2s. 6d., brown ,, ...	3	6

Specialists should see an Approval Selection of the Colony that interests them.

WALTER MORLEY, ***325 Brownhill Road, CATFORD, S.E.***

The Roussin Stock OF Unused Fiscals.

No. 1 SET.—31 VARIETIES.

Brazil, Entre Rios, Uruguay, Peru, Portugal, and Colonies—**2/6**.

No. 2 SET.—80 VARIETIES.

Antigua, Argentine, Brazil, Buenos Ayres, Canada, Corrientes, Dominican Repub., Entre Rios, Guatemala, Hungary, Indian Native States, Japan, Monaco, Portugal and Colonies, Paraguay, Persia, Swiss Cantons, San Martin, and Tunis—**12/-**

No. 3 SET.—100 VARIETIES.

Antigua, Argentine, Bosnia, Brazil, Buenos Ayres, Canada, Corrientes, Colombia, Dominican Repub., Entre Rios, Guatemala, Hungary, Indian Native States, Japan, Monaco, Portugal, Portuguese Colonies, Paraguay, Peru, Persia, Roumania, Salvador, Swiss Cantons, Siam, San Juan, San Martin, Turkey, Tunis, and Uruguay—**21/-**

The above three sets contain a choice selection of unused varieties entirely different to each other, purchasers of the three sets would therefore have **211** different stamps.

The Roussin Stock OF Telegraphs & Locals

No. 8 SET.

20 varieties of **Telegraph Stamps** of Ceylon, Chili, Colombia, Japan, Hungary&Switzerland price—**1/-**

No. 9 SET.

32 varieties of **Telegraph Stamps** of Ceylon, Chili, Colombia, Ecuador, Hungary, Nicaragua and Switzerland, price—**2/6**.

No. 10 SET.

21 varieties of **Telegraph Stamps** of Ceylon, Chili, Colombia, Ecuador, Hungary, Nicaragua Peru, and Roumania, price—**3/-**

No. 11 SET.

17 varieties of **Telegraph Stamps** of Ceylon, Colombia, Ecuador, Japan, Nicaragua, Peru, and Roumania, price—**4/-**

No. 12 SET.

23 varieties of **Telegraph Stamps** of Argentine, Ceylon, Colombia, Dominica, Ecuador, Hungary, Nicaragua, Peru, Roumania, and Switzerland, price **6/-**

No. 13 SET.

21 varieties of **Railway and Parcel Stamps** of Denmark, Japan, and Roumania, price—**3/-**

No. 14 SET.

64 varieties of **Local Postage Stamps** of Denmark, Norway, Sweden, and Switzerland, and Turkey, price **3/-**

No. 15 SET.

59 varieties of **Local Postage Stamps** of Denmark, Norway, Sweden, and Switzerland, price—**6/-**

No. 16 SET.

63 varieties of **Local Postage Stamps** of Denmark, Norway, Sweden, and Switzerland, price—**10/-**

WALTER MORLEY,
325, Brownhill Road, Catford, S.E.

Gold Medal—Paris EXHIBITION, 1900.
The Highest Award for FISCAL STAMPS.

Great Britain.

Newspaper Tax Stamps.

Very fine picked copies.

1712.

	s.	d.
½d., red, type 1, original plate	5	0
,, ,, 2 1st recut	2	6
,, ,, 3 2nd ,, ...	3	0
,, ,, 4 3rd ,, ...	3	0
,, ,, 6 5th ,, ...	4	0
,, ,, 8 7th ,, ...	5	0
,, ,, 14 13th ,, ...	7	6

1756.

½d. x ½d., red, type 16, original plate...	2	6
,, ,, ,, 17, 1st recut ...	2	6
,, ,, ,, 18, 2nd ,, ...	3	0
,, ,, ,, 19, 3rd ,, ...	3	0

1780.

½d. x ½d. x ½d., red, type 20, original plate	2	6
,, ,, ,, ,, 21, 1st recut ...	1	6
,, ,, ,, ,, 22, 2nd ,, ...	2	6
,, ,, ,, ,, 23, 3rd ,, ...	2	6

1789.

½d, x ½d. x ½d. x ½d., red, type 25 ...	1	6
,, ,, ,, ,, ,, 26 ...	1	0
,, ,, ,, ,, ,, 27 ...	2	6

1804.

1½d. x ½d. x ½d. x ½d. x ½d., red, type 31...	1	0
,, ,, ,, ,, ,, ,, 32...	0	9
,, ,, ,, ,, ,, ,, 33...	0	9
,, ,, ,, ,, ,, ,, 33A	0	9
,, ,, ,, ,, ,, ,, 34...	1	0
,, ,, ,, ,, ,, ,, 35...	1	0
,, ,, ,, ,, ,, ,, 36...	1	0
,, ,, ,, ,, ,, ,, 37...	1	6
,, ,, ,, ,, ,, ,, 38...	1	0
,, ,, ,, ,, ,, ,, 39...	1	6

180—?.

3½d., red, type 44...	0	3
,, ,, ,, 45, 1st recut	0	3
,, ,, ,, 46, 2nd ,, ...	0	3
,, ,, ,, 47, 3rd ,, ...	0	4
,, ,, ,, 47A, 4th ,, ...	0	6
,, ,, ,, 47, with plate number below the die number (very scarce)	7	6

1815.

	s.	d.
4d., red, type 51	1	0
,, ,, ,, 52	1	0
,, ,, ,, 53	1	6
,, ,, ,, 54	0	9
4d., red, type 55	0	3
,, ,, ,, 56	0	2
,, ,, ,, 57	0	2
,, ,, ,, 58	0	2
,, plate numbers below die Nos. of some of these types can be supplied at ...	7	6

1836.

Duty reduced to 1d., and *names of newspapers* at left side of die.

From 1856 to 1870.

The stamp was optional and franked the newspapers by post.

1d., red, Bath Journal	1	0
1d. ,, Edinburgh Evening Ceurant...	0	9
1d. ,, Ecclesiastical Gazette, A dies...	0	6
1d. ,, ,, ,, B ,, ...	1	0
1d. ,, Edinburgh Advertiser... ...	1	0
1d. ,, Examiner	0	6
1d. ,, Edinburgh Gazette	0	9
1d. ,, Guardian	0	4
1d. ,, Gardeners' Chronicle	1	0
1d. ,, Hull Advertiser and Gazette ...	0	4
1d. ,, Inquirer	0	6
1d. ,, Illustrated London News, A dies	0	1
1d. ,, ,, ,, B ,,	0	1
1o. ,, John Bull	0	6
1d. ,, Kent Herald	0	4
1d. ,, Kentish Gazette	0	4
1d. ,, Law Times, A dies	0	4
1d. ,, ,, ,, B ,, ...	0	4
1d. ,, London Gazette, A dies ...	0	4
1d. ,, ,, ,, B ,, ...	0	2
1d. ,, Literary Gazette	0	9
1d. ,, Norfolk News, B dies... ...	0	6
1d. ,, ,, ,, M ,, ...	2	0
1d. ,, North British Advertiser, A dies	1	0
1d. ,, ,, ,, S ,,	2	0
1d. ,, Spectator, A dies	0	6
1d ,, ,, B ,, ...	0	9
1d. ,, Times	0	6
1d, ,, The Times	0	9

Several hundred other varieties in stock.

½d., red (supplement), various papers, from	1	0
1½d. ,, ,, ,, ,, ,,	0	6

This interesting series of stamps has been fully described and illustrated in "Morley's Philatelic Journal," 1901-4.

WALTER MORLEY, 325, BROWNHILL ROAD, CATFORD, S.E.

FISCAL POSTALS.

DOMINICA.

	UN. s.	UN. d.	USED POSTALLY. s.	USED POSTALLY. d.
Perf. 14, wmk. CC.				
1d., lilac	1	6	1	6
6d., green	1	6		
1/-, lilac rose	5	0		
CA.				
1d., lilac	0	4		
1d., carmine	15	0		

HONG KONG.

Wmk CC., perf. 15 x 15½.				
3c., orange	1	0	1	0
25c., green	4	0	1	0
30c., brown	15	0	4	0
50c., violet	3	0	1	6
1$, green	5	0	2	6
1 50/100$ red brown			10	0
2$, green	30	0		
3$, lilac	9	0		
CC., perf. 14.				
3c., orange	0	9	1	0
30c., brown			4	0
1$, blue	7	6	4	0
1 50/100$, red-brown			15	0
2c., grey (small size) ...	10	0	25	0
12c., on 10$, rose	18	6		
CA., perf. 14.				
2c., lilac (small size) ...	0	3	0	6
CC., perf. 14.				
3c., lilac	0	6	0	9
25c., ,, ...	3	0	1	0
30c., ,, ...			4	0
50c., ,, ...	3	0	1	6
1$, ,, ...	5	0	2	6
1 50/100$, green...			4	0
2$, green	10	0		
3$, lilac	6	0		
3c., lilac (variety on blue paper)	1	6		
1 ,, ...	10	0		
5$ on 10$, ...			7	6
2c., rose, surcharged S.O. ...	7	6		
10c on red	20	0		
2c., rose ,, S.D. ...			12	6
1$ on 2$, green perf. 15 x 15½	10	0		
1$,, ,, ,, 14 ...	10	0		
With large figure of value in centre.				
1c., lilac	0	3	0	9
5c., ,, ...	0	6	1	0
10c., ,, ...	0	9	1	0

JAMAICA.

	UN. s.	UN. d.	USED. POSTALLY. s.	USED. POSTALLY. d.
1½d. blue on blue paper, perf. 14	7	0		
1½d. purple ,, ,, no wmk	10	0		
1½d. ,, white ,, C.C,...	4	6		
1d., rose, wmk., pine ...	70	0		
1d., ,, ,, C.A. sideways	1	0		

MAURITIUS.

4c., red	1	0
4c., lilac	4	0

MONTSERRAT.

1d., carmine, laid paper ...	15	0
1d., rose pink	5	0

NATAL.

1d., yellow (embossed) ...	80	0
1/-, lilac, perf. 14	10	0
1d., yellow, CC. 12½ ...	6	0

NEVIS.

1d., red, perf. 15	7	6
4d., orange	20	0
1d., lilac, CC.	5	6
1d., ,, CA.	5	0
6d., green, CC.	60	0
6d., ,, CA.	2	6

SIERRA LEONE.

1d. on 6d., lilac	10	0

ST. LUCIA.

Wmk. CC. perf. 14.		
1d., black, value in small caps	5	0
1d., ,, ,, large caps &c.	5	0
4d., yellow ,, ,, ,,	5	0
CA. perf. 14.		
1d., black, REVENUE in block caps	4	0
2d., pale blue ,, ,, ,	6	0
3d., dark blue ,, ,, ,,	7	0
4d., yellow ,, ,, ,,	10	0
6d., violet ,, ,, ,,	12	6
CA., perf. 12.		
1d., black	4	0
3d., dark blue	15	0
CA., perf. 14.		
1d., black, Revenue 11 mm.	5	0
1d., ,, ,, 15½ ,,	6	0
1d., ,, ,, double sur.	20	0
CA., perf. 12.		
4d., yellow, Revenue 15½ mm.	40	0
CA., perf. 14.		
1d., slate and red	6	0

WALTER MORLEY, ***325 Brownhill Road, CATFORD, S.E.***

Gold Medal—Paris Exhibition, 1900. The highest award for Fiscal Stamps.

Fiscal Philatelic Society's Exhibition of Colonial Revenues, London, 1905—Awarded—Five First Prizes; One 2nd Prize; and 33 First Class Diplomas.

Afghanistan.

REVENUE STAMPS.

Reference Number.		Dated.	Unused s.	d.
1	Draft or Cheque, 1a black on rose	1310	5	0
2	Building Wood, 1a black on flesh	1310	1	6
3	Toll Tax for Sheep, 1a black on buff	1310	2	6
4	Tax on Miscellaneous Goods, 1a black on majenta ...	1317	0	6
5	Tax on Ghee and Fat, 1a black on white ...	1310	2	0
6	Toll on Firewood Timber, 1a black on flesh ...	1310	2	0
7	Tax on Loans, 1a black on buff	1310	4	0
7a	„ „ *variety, tête bêche pair*	„	10	0
8	Toll Tax for Deodar Wood, 1a black on white ...	1310	2	0
9	Tax on Miscellaneous Goods, 1a black on buff ...	1310	2	0
10	Protection Fee Stamp for Hindus, 1a black on white, with exterior ornaments	1310	5	0
10a	Protection Fee Stamp for Hindus, variety, tête bêche, pair	„	12	6
11	„ „ „ „ (value?) black on white	1309	0	4
12	„ „ „ „ (?) „ „	1309	0	3
13	„ „ „ „ (?) „ „	1309	0	6
14	Silver Bullion, 1a black on buff	1310	1	0
15	Treasury Receipt for Silver Bullion, 1a black on pink	1310	7	6
16	Postal Charges, 1 rupee, red on yellow	1304	0	4
16a	„ „ 1 rupee, red on white	1304	0	6
17	Receipt, 1a black on white	1310	9	3
18	„ (on Miscellaneous Goods), 1a black on white	1310	0	4
19	Hats, 1st quality, black on white	1310	0	4
20	„ 2nd „ „ „	1310	0	3
21	„ 3rd „ „ „	1310	0	3
22	Treasury Receipt on Silver, black on buff ...	1310	0	6
23	Treasury Receipt for transmitting Silver from Kabul to other towns, black on rose	1310	0	9
24	Treasury Receipt for Public Works, black on green ...	1310	2	6
25	Treasury Receipt for Gold Remittance, black on pink	1310	3	0
26	Tax on Socks, black on magenta	1317	0	4
27	Tax on Gold Kandahar Caps, black on deep red ...	1317	0	6

Reference number.		Dated.	Unused. s.	d.
28	Tax on Gold Thread, black on yellow-green ...	1317	0	4
29	Out Station Duty, black on white	1310	0	6
30	Out Station Duty for viilage of Turmat, black on buff	1310	5	0
30a	,, ,, ,, ,, ,, ,, variety, tête bêche	,,	12	6
31	Tax on Skin Coats, black on white	1317	0	4
32	Tax on Ladies Silk Headbands, black on pale red ...	1317	0	6
33	Tax on Handkerchiefs, black on green	1317	0	6
34	Tax on Cotton Headbands, black on white ...	1317	0	9
35	Woven Material of Hemp and Flax, black on brown-red, octagonal	1317	2	6
36	Articles woven with Gold Thread, black on rose, octagonal	1317	2	6
37	Wool, black on reddish buff, octagonal	1317	2	6
38	Wool, black on yellow ,, ...	1317	2	6
39	Woollen Goods, black on deep red, octagonal ...	1317	2	6
40	Silk Goods, black on pale lilac ,, ...	1317	2	6
41	Drafts and Cheques, black on pink	1310	2	6
42	,, ,, black on red-brown ...	1310	4	0
43	Drafts and Cheques, black on red-brown, with exterior ornaments	1310	5	0
43a	Drafts and Cheques, black on red-brown, variety tête bêche	1310	12	6
44	Drafts and Cheques, black on white, exterior ornaments	1310	5	0
44a	,, ,, ,, ,, variety, tête bêche	1310	12	6
45	Postal Charges, 1 rupee, violet on white, *used* ...	1304	4	0
45a	,, ,, ,, ,, ,, yellow ...	—	3	0
45b	,, ,, ,, ,, ,, lilac-rose ...	—	2	6

Discount 25% on orders over £1.

Having purchased a remainder stock of above Stamps I can offer at above low prices. Of some varieties there are only a very few copies, that Collectors should obtain while they can.

WALTER MORLEY,

325 Brownhill Road,

Catford, S.E. . .

Special Offers from

The Roussin Stock of Fiscal & Telegraph Stamps.

This is the last important stock of the early importation of Fiscals that can come on the market, and contains many scarce issues that are not obtainable from any other source.

REVENUES.

CANADA.

Bill Stamps.

1864.

	UN. s. d.	USED. s. d.
1c., blue		0 3
3c., ,, ...		0 1
4c., ,, ...		0 4
5c., ,, ...		0 2
6c., ,, ...		0 1
7c., ,, ...		1 0
8c., ,, ...		1 0
9c., ,, ...		0 1
10c., ,, ...		0 3
20c., ,, ...		0 4
1865.		
1c., scarlet		0 2
2c., ,, ...		0 2
3c., ,, ...		0 1
5c., ,, ...		0 3
6c., ,, ...		0 1
9c., ,, ...		0 1
10c. blue		0 3
20c., ,, ...		0 4
50c., ,, ...		1 0
1869.		
1c., brown	0 2	0 1
2c., brown (error)		1 0
2c., orange	0 2	0 1
3c., green	0 2	0 1
4c., brown	0 2	0 1
5c., orange	0 2	0 1
6c., green	0 2	0 1
7c., orange	0 6	0 4
8c., brown	0 4	0 3
9c., green	0 2	0 1
10c., blue	0 2	0 1
20c., ,, ...	0 3	0 1
30c., ,, ...	0 3	0 1
40c., ,, ...	0 4	0 3
50c., ,, ...	0 4	0 1
1 dollar, blue and black ...	0 4	0 3
2 dollars, orange and black	0 9	0 6
3 ,, green and black...	1 6	3 0
1 dollar, blue and black, imperf.	5 0	

	UN. s. d.	USED. s. d.
Weights and Measures.		
1c., blue and red (red controls)	4 0	
Law Stamp.		
1899.		
10c., blue (series of 1897) ...	1 6	

ONTARIO.

C.F. in blue, perf. 12.

5c., green (rare)	3 c	
10c., ,, ...	1 0	
20c., ,, ...	1 6	0 9
30c., ,, ...	1 6	0 6
40c., ,, ...	4 0	
50c., ,, ...	2 0	0 4
60c., ,, ...	3 0	

These unused originals are very cheap, and desirable stamps—all the other unused law slamps, L.S. F.F. L.C. found in the Roussin stock were the reprints perf. 11½—and probably accounts for the low prices offixed to Roussin's Catalogue for this series.

BRITISH BECHUANALAND.

(Stellaland reissued in B. B.)

Without Monogram.		
2/6, grey	0 6	
5/-, green	4 0	
10/-, vermilion	0 9	
£5, rose		10 0
With Monogram.		
6d, orange	1 6	
1/-, green	0 6	
2/-, slate	0 6	
2/6, grey	1 6	
5/-, green	0 8	
10/-, vermilion	2 6	
£5, rose	2 6	5 0

WALTER MORLEY,

325, Brownhill Road. Catford, S.E.

TELEGRAPH STAMPS.

NATAL.

	UNUSED. s.	d.
1881. Wmk. C.A.		
1d., brown	0	4
3d., carmine	0	9
6d., dark bronze green	3	6
6d., pale ,, ,, ...	2	6
1/-, green	4	0
2/-, violet	7	6
5/-, blue	15	0
10/-, grey	50	0
£1, violet brown	40	0
1902. Provls., surcharged on Revenue Stamp.		
3d. on 4d., lilac, type 1, block caps, 15 mms	4	0
3d. ,, ,, ,, II. ,, ,, 17 ,,	*5	0
3d. ,, ,, ,, III, small letters, 15 ,,	7	6
*3d. on 4d., lilac, type III, variety antique *e* in "Three"	50	0
6d. on 9d., lilac, 16 mms	1	0
1/- on 30/-, lilac and blue, type I, block caps, 15 mms	2	6
1/- on 30/-, lilac and blue, type I, with large type LL in shilling ...	7	6
†1/- on 30/-, lilac and blue, type II, block caps, 17 mms	150	0
1/- on 9/-, lilac and red, type I ...	7	6
1/- ,, ,, ,, I with large LL	12	6
†1/- on 9/- lilac and red, type II ...	240	0
1/- on £1, green, type I	6	0
1/- ,, ,, ,, I with large LL	10	0
†1/- ,, ,, ,, II	200	0

*Only 1 copy to each setting of 30 on the sheet
† ,, 1 ,, ,, ,, 60 (entire pane.)

NEW SOUTH WALES.

1871.

1d., red and black	5	0
2d., blue and black	6	9
6d., red-brown and black	7	6
1/-, blue and black	10	0
2/-, brown and black	15	0
4/-, violet and black	50	0

NICARAGUA.

1891. Lithograph.

5c-, violet and blue... ...	0	4	0	3
10c., blue and red	0	4	0	4
20c., yellow and blue ...	0	6	0	6
50c.. bistre and blue ...	0	6	0	6
1 peso, brown	0	9	0	4
2 ,, green	1	0	1	0
5 ,, carmine	1	6	1	6
10 ,, orange	1	6	1	6
5c. pair imperf between vertically			50	0
1 peso, brown, double sur.	10	0		

1892.

	UN. s.	d.	USED. s.	d.
1c., blue and red	0	2	0	4
2c., brown and blue ...	0	2	0	4
5c., green and red	0	2	0	2
10c., orange and blue ...	0	3	0	4
20c., slate and red	0	3	0	4
25c., yellow and red ...	0	3	0	6
50c., marone and blue ...	0	4	0	6
1 peso, blue and black ...	0	6	9	9
2 pesos, vermilion and blue	0	6	1	0
5 ,, violet and red ...	20	0	7	0
10 ,, carmine and blue...	0	6	1	0
Error, without surcharge.				
50c., marone	10	0	10	0
Error, double surcharge.				
10c., orange	10	0	10	0
1893.				
1c., blue and red	0	2	0	2
2c., brown and blue... ...	0	2	0	2
5c., green and red	0	2	0	2
10c., orange and blue ...	0	2	0	2
20c., slate ,, ...	0	3	0	2
25c., yellow ,, ...	0	3	0	2
50c., brown ,, ...	0	4	0	6
1 peso, blue and red ...	0	4	0	6
2 pesos, vermilion and blue...	0	6	0	6
5 ,, violet and red ...	0	9	1	0
10 ,, carmine and blue ...	0	9	1	6
Error, no surcharge.				
2c., brown	10	0		
Inverted surcharge.				
1c., blue	7	6		
Double surcharge.				
25c., yellow	10	0		

Error "TELFGRAFOS.

1c., blue	20	0
5c., green	10	0
10c., orange	10	0
20c., slate	10	0

Approval Selections of Telegraph Stamps

of any Country can be sent on approval: also Collections made up to order. . . .

WALTER MORLEY, 325, BROWNHILL ROAD, CATFORD, S.E.

GREAT BRITAIN.

Envelope, Newsband and Post Card Stamps USED AS ADHESIVES—January 1st, 1905

Prices quoted are for fine copies, cut square and with cancellation showing on piece of original.

ENVELOPES

Dickinson paper (silk thread)

1d., pink	2	6
2d., blue	3	0

Dated dies, white paper

1d., pink	0	6
1½d., ,, ...	1	0
1½d., brown type 1	1	0
1½d., ,, ,, 2 no outer line ...	1	6
1½d., yellow ,, 2 ,, ...	0	9
2d., blue	0	6
2d., lake	1	0
2½d., marone	0	9
2½d., blue	2	6
3d., rose	2	0
4d., red	1	0
6d., violet	2	0
1/-, gaeen	2	6

Dated dies, blue paper.

1d., pink	0	6
1½d., ,, ...	1	6
1½d., brown type 1	1	6
1½d., yellow ,, 2	1	6
2d., blue	1	6
2d., lake	1	6
2½d., marone...	0	9
3d., rose	2	0
4d., vermilion	2	0
6d., violet	4	0
1/-., green	4	0

Dated dies, coloured papers (buff, lilac, pink, green, etc.)

1d., pink	1	0
1½d., brown type 1	3	0
3d., rose	2	6
4d., vermilion	2	6
6d., violet	4	0

Undated dies.

½d., pink	1	0
½d., vermilion	0	3
1d., pink	0	3
1d., ,, (blue paper)	0	4
1d., ,, (green ,,)	1	4
1d., ,, (buff ,,)	0	9
1d., blue (Jubilee Envelope) ...	1	0
2½d., blue	0	6

With 5 dot florets.

2½d., blue	5	0
3d., rose	1	6
6d., violet	5	0

With 9 dot florets.

1½d., yellow	0	9
2d., lake	0	6

King.

1d., carmine	0	2

LETTER CARDS.

1d., carmine on blue (Queen) ...	0	6
1d. ,, ,, ,, (King) ...	0	1

NEWSBANDS.

½d., green, dated 1/10/70 ...	1	6
½d., ,, (other dates)	1	6
½d., ,, on buff	0	6
½d., red brown on buff	0	2
½d., ,, ,, white... ...	0	2
½d., ,, ,, lilac blue ...	1	6
½d., ,, ,, pale blue ...	1	0
½d., ,, ,, green... ...	1	6
½d., ,, ,, crimson ...	1	6
½d., ,, ,, pink	1	0
½d., ,, ,, yellow ...	0	9
½d., green on buff	0	4
1d., red-brown on buff	0	6
½d., green (King)	0	4
½d., yellow green (King)... ...	0	1

POST CARDS.

½d., lilac on buff (with border) ...	0	2
½d., ,, ,, white ,, ,, ...	0	2
1½d., brown on buff	1	0
½d., red-brown on buff	0	2
½d., ,, ,, white... ...	0	2
1d., brcwn on buff	0	9
1½d., ,, ,, ,, ...	0	6
2d., ,, ,, ,, ...	0	9
½d., green on white	0	2
1d., vermilion on buff	0	6
1d., carmine on buff	0	6
3d., vermilion on buff	0	6
½d., green (King))	0	1

TELEGRAPH FORMS.

1/-, green (Telegraph die) ...	4	0

WALTER MORLEY,

325, BROWNHILL ROAD, CATFORD, S.E.

INDIAN NATIVE STATES.

The fiscals of these stales are very imperfectly known at present. The States which issue fiscals are more numerous than those issuing postage stamps. As in the case of postage stamps the designs are often crude and bizarre, but some States have very handsome labels, provided by Messrs. Waterlow & Sons, such as Bahawulpore, Baroda, Bhavnagar, Indore, Morvee and Palanpur. Some States have a series for Imperial use (usually the name being surcharged on Indian fiscals) as well as one for native use. The following is a list of the States or Districts which are at present known to issue fiscals :—

Akalkot	Dhrangdhra	Orcha
Aurangabad	Faridkot	Oudeypore
Bamra	Gondal	Palanpur
Banganapally	Gwalior	Patiala
Baroda	Hyderabad	Peint
Berars	Indore (Holkar)	Porbandar
Bhavnagar	Janjira	Quetta
Bhawulpore	Jahwar	Raj Jaiselman
Bhopal	Jeypore	Rajkote
Bhor	Jhind	Rajnandgaon
Bikanir	Kappurthala	Rajpeepla
Bilaspur	Kishengarh	Savant Vadi
Bundi	Las Bela	Secunderabad
Bussahir	Limree	Sirmoor
Cashmere	Morvee	Talooka Valla
Cambay	Mysore	Travancore
Cochin	Nabha	Vinchoor
Cooch Behar	Nepaul	Wadhwan
Cutch	Nowannugger	Wankaner

FOR SALE

THE SUPERB COLLECTION OF INDIAN NATIVE STATES.

Awarded 1st Class Fiscal Diploma, Fiscal Philatelic Society's Exhibition 1905.

A marvellous exhibit of stamps from all the Native States which are known to have issued fiscals. It contains many varieties hitherto unchronicled and the only known copy of the 2a. provisional Court Fee on Service postage stamp with curved surcharge "BERAR." Akalkot, Berars, Bikanir and Cochin are nice collections; Cutch contains five tête-bêche pairs; Indore, 1a. Provisional Bill Stamp, 1885; Hyderabad, inverted surcharge on 1a. blue; the rare Kishengarh series, including a 2as. yellow with error "Tow" for "Two"; Mysore, 2as. with double surcharge, of which only 30 copies exist; Travancore on first issue 4as. Foreign Bill; a good series of Vinchoor Court.

Price £300.

SARAWAK.

MR. POSTAGE COLLECTOR,

You are well informed about the postal issues of this country. May I show you some of the Revenue Stamps? I venture to think you will appreciate them.

	Unused. s. d.	Used Fiscally s. d.
1876, 3c., black on lilac ...	5 0	1 6
*1885, 3c., rose...	2 6	0 6
1898, Postage Stamps surcharged "R" and "REVENUE ONLY," 3c., violet and blue	—	0 6
1901, 3c., lilac and red ...	0 2	0 1
1901, 5c., lilac and green ...	0 3	0 1
,, 10c. ,, violet ...	0 6	0 3
,, 25c. ,, blue ...	1 3	0 4
,, 50c. ,, black ...	—	0 6
,, $1, green and green ...	—	0 9
,, $2 ,, blue ...	—	1 6
,, $5 ,, violet ...	—	4 0

* This stamp was also used as a *Postal Fiscal*.

KING'S HEAD FISCALS.

Set of nine, unused, Cyprus, Ceylon, Gold Coast, Malta, Queensland, Seychelles, South Australia ... ... Price 2/-
Set of seven, used, Hong Kong and Transvaal ... ... ,, 1/-

The Roussin Stock of Telegraphs & Locals

No. 8 SET.

20 varieties of **Telegraph Stamps** of Ceylon, Chili, Colombia, Japan, Hungary&Switzerland price—**1**/-

No. 9 SET.

32 varieties of **Telegraph Stamps** of Ceylon, Chili, Colombia, Ecuador, Hungary, Nicaragua and Switzerland, price—**2/6**.

No. 10 SET.

21 varieties of **Telegraph Stamps** of Ceylon, Chili, Colombia, Ecuador, Hungary, Nicaragua Peru, and Roumania, price—**3**/-

No. 11 SET.

17 varieties of **Telegraph Stamps** of Ceylon, Colombia, Ecuador, Japan, Nicaragua, Peru, and Roumania, price—**4**/-

No. 12 SET.

23 varieties of **Telegraph Stamps** of Argentine, Ceylon, Colombia, Dominica, Ecuador, Hungary, Nicaragua, Peru, Roumania, and Switzerland, price **6**/-

No. 13 SET.

21 varieties of **Railway and Parcel Stamps** of Denmark, Japan, and Roumania, price—**3**/-

No. 14 SET.

64 varieties of **Local Postage Stamps** of Denmark, Norway, Sweden, and Switzerland, and Turkey, price **3**/-

No. 15 SET.

59 varieties of **Local Postage Stamps** of Denmark, Norway, Sweden, and Switzerland, price—**6**/-

No. 16 SET.

63 varieties of **Local Postage Stamps** of Denmark, Norway, Sweden, and Switzerland, price—**10**/-

WALTER MORLEY,

325, BROWNHILL ROAD, CATFORD, S.E.

REVENUES.

Indian Native States.

BHAVNAGAR DURBAR.

1903.

	UNUSED. s.	d.
1a, purple	0	3
2a, blue	0	5
4a, brown	0	10

CAMBAY.

1a, green	0	3
4a, blue	0	9
8a, rose	1	6
1 rupee, lilac	2	9

COCHIN.

SPECIAL ADHESIVE.

8 puttans, purple	1	6
16 ,, green	3	0

RECEIPT.

1 puttan, violet	0	3

COURT FEES.

½ fanan, black	0	5
1 ,, ,,	0	10
2 ,, ,,	1	8
3 ,, ,,	2	6
4 ,, ,,	3	6
5 ,, ,,	4	6
6 ,, ,,	5	6
4 annas, violet	0	8
6 ,, ,,	1	0
8 ,, ,,	1	3
1 rupee, ,,	2	9
2 ,, pink	5	6

INDORE (HOLKAR).

1904.

1a., brown	0	3
2a., red	0	5
4a, blue	0	10
8a., red	1	6

PALANPUR.

1a, indigo and black	0	4
2a, brown and black	0	5
4a, blue and black	0	10
8a, brown and black	1	6

Wanted to purchase. Revenue stamps of older issues of all the Native States—also new issues or unchronicled varieties of any of the States.

REVENUES.

Gibraltar.

Stamp Duty. 1891.

	UNUSRD s.	d.
30 centavos, lilac	0	4
1 peseta 25c., ,,	0	9
1 ,, 85c., ,,	0	9
2 ,, 50c., ,,	0	9
5 pesetas ,,	1	6

Uganda.

Inland Revenue.

1 rupee, blue	0	9
5 rupees, brown	2	6

Mauritius.

Internal Revenue.

5c., mauve, wmk. wide CA	0	3

Federated Malay States.

Judicial.

5c., brown and black	0	3

Swaziland.

Revenue only.

1d., red and black (CA. multiple)	0	3
6d., yellow-brown and black (CA.)	2	0
1/-, green and violet (CC.)	2	0

Bucarest.

(Roumania.)

5 bani, black on yellow	0	4
10 ,, ,, ,, white	0	6
25 ,, ,, ,, blue	1	0
50 ,, ,, ,, purple	2	0

Argentine.

Municipal, de Loberia.

1c., violet	0	4

Catamarca.

1c., red, surcharged 1901	0	6
1c., ,, ,, 1902	0	6
1c., ,, ,, 1903	0	6
1c., ,, ,, 1904	0	4
5c., ,, ,, 1904	0	8
1c., ,, ,, 1904 inverted	0	9

Victoria.

Beer Duty.

2d., red (obsolete and scarce)	1	6

Malta.

Revenue.

4d., brown, sur. type 2	0	8

WALTER MORLEY,

325, Brownhill Road, Catford, S.E.

Gold Medal—Paris EXHIBITION, 1900.
The Highest Award for FISCAL STAMPS.

COLONIAL FISCAL EXHIBITION, LONDON:
Five First Prizes, one Second Prize, and thirty-three Diplomas.

Fiscal Philately

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I often have in stock many "out of the way" Stamps—
Errors, Proofs, and Rarities.

WALTER MORLEY,
325, Brownhill Road, Catford, S.E.

	UN. s. d.	USED. s. d.
T 49. 10p., yellow	7 6	—
Var: Figures in date "1881-1882" mixed.		
T 50. 1c., black	4 0	—
T 51. 5c., red	4 0	—
T 52. 10c., violet-brown ...	5 0	—
T 53. 20c., violet	5 0	—
T 54. 1p., green	7 6	—
T 55. 5p., blue	20 0	—
T 56. 10p., yellow	10 0	—
Var: Corner ornaments pear-shaped.		
T 57. 1c., black	4 0	—
T 58. 5c., red	4 0	—
T 59. 10c., violet-brown ...	5 0	—
T 60. 20c., violet	5 0	—
T 61. 1p., green	7 6	—
T 62. 5p., blue	20 0	—
T 63. 10p., yellow	10 0	—
Var: Corner ornaments diamond-shaped.		
T 64. 1c., black	5 0	—
T 65. 5c., red	6 0	—
T 66. 10c., violet-brown ...	6 0	—
T 67. 20c., violet	7 6	—
T 68. 1p., green	10 0	—
T 69. 5p., blue	25 0	—
Var: Corner ornaments overlapping squares.		
T 70. 1c., black	6 0	—
T 71. 5c., red	6 0	—
T 72. 10c., violet-brown ...	6 0	—
T 73. 20c., violet	7 6	—
T 74. 1p., green	10 0	—
T 75. 10p., yellow	15 0	—
Var: No stop after value.		
T 76. 5c., red	10 0	—
T 77. 20c., violet		
T 78. 1p., green	15 0	—
T 79. 5p., blue		
Var: Comma after value.		
T 80. 1c., black	10 0	—
T 81. 5c., red	10 0	—
T 82. 20c., violet	20 0	—
T 83. 1p., green	20 0	—
T 84. 5p., blue		
Error: "U" for "N" in CENTAVOS.		
T 85. 5c., red	40 0	—
Error: Inverted E in CENTAVOS.		
T 86. 5c., red	40 0	—
Error: "*PEEO*" for "*PESO*"		
T 87. 1p., green	60 0	—
1883. Type as last (Type 2) with date "1883-84." Wove paper. Perf. 12.		
T 88. 1c., black		
T 89. 5c., red	0 9	—
T 90. 10c., violet-brown ...	1 6	—
T 91. 20c., violet	1 0	—
T 92. 1p., green	2 0	—
T 93. 5p., blue		
T 94. 10p., green		
The border of the stamps seems to be the same setting, or nearly so, as the previous issue, but complete sheets have not been examined. The following are varieties which have been noted:—		
T 95. 5c., red (error: CENTAVO)		
T 96. 5c., red (date large) ...		
T 97. 5c., ,, (date small) ...		
T 98. 5c., ,, (error; Inverted "1" in 1883)		
T 99. 5c., red (corner ornaments, diamond-shaped) ...		
T 100. 20c., violet (error: TIMBBE)	40 0	—
T 101. 20c., violet (error TIMRRE)	40 0	—
T 102. 20c., violet (small "e" in "Centavo")		
T 103. 20c., violet (upright "te" in "Veinte") ...	15 0	—
T 104. 20c., violet (upright "t" in "Veinte")		
T 105. 20c., violet (upright "s" in "centavos") ...		
T 106. 20c., violet (upright "t" and "s" in "centavos")	15 0	—
T 107. 20c., violet (upright "e" in "centavos") ...		
T 108. 20c., violet (date large)		
T 109. 20c., violet (error "8884" for "1884" ...		
T 110. 20c., violet, (corner ornaments pear shaped) ...		
T 111. 20c., violet (corner ornaments diamond shaped)		
T 112. 1p., green (Inverted comma after "PESO")		
T 113. 1p., green (date large)		
T 114. 1p., green (corner ornaments pear shaped) ...		
T 115. 1p., green (corner ornaments diamond-shaped)		
1885. Type as last, dated 1885-1886. Perf. 12.		
T 116. 1c., black		
T 117. 5c., red		
T 118. 10c., violet-brown ...		
T 119. 20c., violet		
T 120. 1p., green		
T 121. 5p., blue		
T 122. 10p., yellow-green? ...		
Error; "*CETTAVOS*."		
T 123. 10c., violet-brown ...		
Var: *Diez Centavos* in small letters		
T 124. 10c., violet-brown ...		
1886. Type as last, dated 1886-1887. Perf. 12.		

	UN. s. d.	USED. s. d.
T 125. 5c., red		
T 126. 20c., violet		

Type 3

1887. Similar type to last, dated 1887-1888. Wove paper. Perf. 12. Type 3.

T 127. 1c., yellow		
T 128. 5c., brown-violet ...		
T 129. 10c., green		
T 130. 20c., blue		
T 131. 1p., black		
T 132. 5p., ?		
T 133. 10p., ?		

There are apparently several settings of this type. The following three main types have been catalogued :—

1. Date at top "1887." Arms upright.

T 134. 20c., blue		

2. Date at top "1888." Arms upright.

T 135. 5c., brown-violet ...	5 0	—

3. Date at top "1888." Arms sideways.

T 136. 1c., yellow	4 0	—
T 137. 5c., brown	2 6	1 6
T 138. 10c., green	—	4 0
T 139. 20c., blue	—	1 6

Type 4

1889. Female figure with cornucopia in oval. Engraved in colour, with figures of value added by a second printing. Dated 1889-90. Type 4.

(1) Horizontally laid paper. Perf. 14.

	UN. s. d.	USED. s. d.
T 140. 1c., brown and blue...	0 4	0 3
T 141. 1p., orange and red...		
T 142. 10p., purple and red...		

(2) Vertically laid paper. Perf. 14.

T 143. 1c., brown and blue	0 6	0 2
T 144. 5c., green and blue...	—	0 2
T 145. 10c., violet and blue...	2 6	0 4
T 146. 20c., vermilion and black	1 6	0 3

(3) Thin wove paper. Perf. 12.

T 147. 5c., green and blue...	—	4 0

Var: Imperf.

T 148. 20c., vermilion and black		

(4) Thick wove paper. Perf. 14.

T 149. 1c., brown and blue		
T 150. 5c., green and blue...		
T 151. 20c., vermilion and black		

(5) Paper and perf. unknown.

T 152. 5p., blue and red ...		

Var: Imperf. vertically

T 153. 1c., brown and blue		

Type 5

1891. Similar type to last, dated 1891-1892. Perf. 11½. Type 5.

T 154. 1c., yellow		
T 155. 5c., red	—	0 3
T 156. 10c., orange	—	0 3
T 157. 20c., blue		
T 158. 1p., green		
T 159. 5p., violet		
T 160. 10p., brown		

Type 6

	UN. s. d.	USED. s. d.
1893. Arms in oval, dated 1893-1894. Perf. 11½. Type 6.		
T 161. 1c., green		
T 162. 5c., blue	0 4	0 3
T 163. 10c., grey	0 6	—
T 164. 10c., grey-black ...		
T 165. 20c., orange	0 6	—
T 166. 1p., brown		
T 167. 5p., red		
T 168. 10p., violet		
This set is known imperf. Proofs?		

Type 7

1894. Type set. Perf. 11. Type 7		
T 169. 1c., red	1 6	0 6
T 170. 5c., violet	2 6	—
T 171. 10c., orange	4 0	—

Type 8

1895. Arms in oval. Type 8.		
(1) Perf. 12.		
T 172. 1c., blue	0 2	0 1
T 173. 5c., claret	0 4	0 1
T 174. 10c., green	0 6	0 2
T 175. 25c., black	0 6	0 4
T 176. 50c., orange	0 9	0 6
T 177. 50c., brown (error ?)	30 0	—
T 178. 1p., dark brown ...		
T 179. 5p., rose		
T 180. 10p., green		
T 181. 25p., violet		
T 182. 50p., barmine ..		
(2) Perf. 14.		
T 183. 5p., rose		
T 184. 15p., carmine ...		
(3) Perf. 14 x 12.		
T 185. 1c., blue	0 4	0 2
T 186. 5c., claret	—	0 4
T 187. 10c., green	—	0 9
(4) Perf. 12 x 14.		
T 188. 1c., blue	—	0 9

	UN. s. d.	USED. s. d.
T 189. 10c., green	0 6	0 6
T 190. 25c., black	—	0 9
T 191. 50c., orange	0 6	0 6

Type 9

1898. Small upright rect., dated 1898. Perf 14. Type 9.		
T 192. 1c., lilac-rose ...	0 3	—
T 193. 5c., violet	—	0 6
T 194. 5c., grey		
T 195. 10c., green		
T 196. 10c., grey	—	0 4
T 197. 25c., lilac	0 9	—
T 198. 25c., red	—	0 3
T 199. 50c., blue		
T 200. 1p., violet		
T 201. 5p., slate		
T 202. 10p., emerald ...		
1899. Stamps of the lsst issue, surcharged "1899" in black.		
T 203. 1c., lilac-rose ...	0 4	—
T 204. 5c., violet	—	1 0
T 205. 10c., green		
T 206. 10c., grey		
T 207. 25c., lilac		
T 208. 25c., red		
T 209. 50c., blue		
T 210. 1p., violet		
T 211. 5p., mauve		
T 212. 10p., green		
Var: Surcharge in smaller figures		
T 213. 25c., red		
1900. Stamps of 1895 surcharged "1900" on *back* of the stamps in black.		
T 214. 1c., blue		
T 215. 5c., claret		
T 216. 10c., green		
1901. Stamps of 1895 surcharged "1901."		
(1) Sur. in red.		
T 217. 1c., blue (perf 12) ...	—	0 4
T 218. 1c., blue (perf 12x14)	—	0 9
T 219. 1c., blue (perf 14x12)	—	1 6
Error: Inverted surcharge.		
T 220. 1c., blue (perf. 12) ...		
(2) Sur. in black		
T 221. 1c., blue (perf. 12) ...	—	0 3

	UN. s. d.	USED. s. d.
T 222. 1c., blue (perf. 12 x 14)	—	0 4
T 223. 50c., orange (perf. 12)		
T 224. 50c., ,, (perf. 12 x 14)		
T 225. 1p., brown (perf. 12)		
1901. Stamps of 1895 surcharged with new value and date, *e.g.* "VALE—5 CENTAVOS, 1901."		
(1) Surcharge in black sans serif type, except figures of date, Perf. 12.		
T 226. 5c., on 5p., rose ...	—	1 6
T 227. 10c., on 50c., orange...	—	1 6
T 228. 10c., on 10p, green (Type 1)	—	2 6
T229. 10c., on 10p., green (Type 2)		
T 230. 10c., on 10p,, green (Type 3)		
T 231. 25c., on 25p., violet...	4 0	—
T 232. 25c., on 50c., orange...		
Variety: Surcharge inverted.		
T 233. 25c., on 50c., orange...		
NOTE.—Type 1 of the surcharge on the 10p, has the normal type of surcharge; in Type 2 the figures "1" of the date have no serifs, and in Type 3 the date is arched.		
(2) Surcharge as before in black. Perf. 14.		
T 234. 5c., on 5p., rose ...		
T 235. 10c., ou 5p., green ...	—	7 6
Error: "ENTAVOS."		
T 236. 10c., on 50c., orange...		
T 237. 10c., on 10p., green ...		
(3) Surcharge as before in black Perf 12 x 14.		
T 238. 10c., on 50c., orange...	—	2 6
T 239. 10c., on 10p., green ...		
T 240. 25c., on 50c., orange...		
Variety: Surcharge inverted.		
T 241. 25c., on 50c., orange...		
(4) Surcharge in larger type, Roman caps, in black. Perf. 12.		
T 242. 5c., on 5p., rose ...		
T 243. 5c., on 25p., violet ...		
T 244. 5c., on 50p., carmine	—	3 6
T 245. 25c., on 10p., green ...	—	5 0
Error: "1001 for "1901" (due to a defective figure "9")		
T 246. 5c. on 50p., carmine		
(5) Surcharge as last. Perf, 14.		
T 247. 5c., on 5p., rose ...		
T 248. 5c., on 50p., carmine	—	7 6
T 249. 25c., on 10p, green ...		
T 250. 25c., on 50p., carmine		
(6) Surcharge in large Roman caps, in red. Perf. 12.		
T 251. 25c., on 1p., brown ...	—	3 6
(7) Surcharge as last. Perf. 14.		
T 252. 25c,, on 1p., brown ...	—	7 6

	UN. s. d.	USED. s. d.
1902. Stamp of 1895 surcharged "1902" in black. Perf, 12.		
T 253. 10c., green		
1903. Type of 1898 (Type 9) in new colours. Perf. 14.		
T 254. 1c,, green	0 6	0 3
T 255. 5c. lilac		
T 256. 10c., sepia		
T 257. 25., vermiiion ...		
T 258. 50c., blue		
T 259. 1p., rose		
T 260. 5p., ochre		
T 261. 10p,, coffee		
T 262. 25p., chrome		
T 263. 50p., carmine... ...		
TIMBRE PARA ARTICULOS DE COMERCIO.		
1899. Long oblong rect. 175 x 22 mm. Rouletted.		
TA 1. 1c., carmine	—	0 6
TA 2. 5c., blue	—	1 6
1901. As last surcharged "1901"		
TA 3. 1c., carmine		

HONDURAS.

TIMBRE.

Type 1

	UN. s. d.	USED. s. d.
1877 Small oblong rect., 22 x 18 mm. with date in centre, Imperf. Type 1.		
T 1, 2 reals, black on white...		
T 2. 2 ,, black on yellow...		
T 3. 2 ,, black on yellow-green		
1898. Arms in centre, lettered "Republica Major de C.A." "Estado de Honduras." Perf. 11½.		
T 4. 1c., orange	0 6	—
T 5. 2c., blue		
T 6. 2c., pale blue... ...	0 9	—
T 7. 5c., red		
T 8. 10c., black on grey ...		
T 9. 50c., pearl grey ...		
T 10. 1p., pink		
T 11. 2p., violet		
T 12. 5p., grey-black ...		
T 15. 10p., reseda		
T 14. 50p., black		
1899. Type as last. Perf 11½.		
T 15. 5c., black on yellow ...	1 0	—

	UN. s. d.	USED. s. d.
T 16. 10c., black on green ...		
T 17. 50c., grey on white ...		
T 18. 1p., rose on rose ...		
T 19. 2p., blue on blue ...		
T 20. 5p., red on yellow ...		
T 21. 10p., yellow on grey ...		
1902? Type as last, with pattern of interleaved double circles for background. Perf. 11½.		
T 22. 5c., black on yellow...		
T 23. 10c., slate on purple ...		
T 24. 50c., black on green ...		
T 25. 1p., rose on rose ...		
1904. Type similar to last, but inscription at top "CENTRO-AMERICA." Perf. 11½.		
T 26. 1c., black on rose ...		
T 27. 2c., black on azure ...		
T 28. 5c., black on yellow ...		
T 29. 10c., black on grey ...		
T 30. 50c., black on green ...		
T 31. 1p., ?		

NICARAGUA.

Type 1

	UN. s. d.	USED. s. d.
1889. Upright rect., with Arms in oval in centre. Perf. 12 Type 1.		
1. 1c., blue	0 2	0 1
2. 2c., yellow	0 3	0 1
3. 5c., brown	0 3	0 1
4. 10c., green	0 6	0 3
5. 50c., violet	0 9	0 4
6. 1p., carmine	1 0	0 6
1904. Similar type as last. Perf.		
7. 1c., orange		
8. 10c., blue		
9. 25c., lilac		
10. 50c., yellow-green ...		
11. 1p., bistre		
12. 2p., grey		
13. 5p., sky-blue		
14. 10p., ,, ...		
15. 15p., ,, ...		
16. 25p., ,, ...		
17. 50p., ,, ...		

MOSQUITO RESERVE.

	UN. s. d.	UN. s. d.
1892. Circular, lettered "Mosquito Reserve" at top, and bow and arrows in centre		
1. 5c., black on blue	—	10 0
2. 10c., ,, ,, ...	—	12 6
3. 50c., ,, ,, ...	—	40 0

Type 1

1899. Upright rect., with Arms of Nicaragua in centre, Type 1. Perf. 12.		
4. 5c., vermilion	4 0	—
5. 10c., violet	set of 3.	—
6. 25c., blue		—

SALVADOR.

Type 1

TIMBRE.

1883. Type 1. Perf. 12.		
T 1. 25c., yellow-brown ...	2 6	—
T 2. 50c., green		
T 3. 1 peso, black		
T 4. 2 ,, violet		
T 5. 4 ,, brown ...		
T 6. 6 ,, orange ...		
T 7. 8 ,, ultramarine ...		
T 8. 10 ,, carmine ...		

Type 2

	UN. s. d.	USED. s. d.
1885. Type 2. Perf 11½.		
T 9. 1 peso, violet	1 6	0 9

Type 3

1891. Type set. Arms in centre. Type 3. Perf. 11.		
T 10. 1c., black on yellow Control, black	—	1 0
T 11. 5c., black on blue Control, black	—	1 0
T 12. 5c., btack on blue Control, violet	—	1 6
T 13. 10c., black on rose Control, black	—	1 6
T 14. 10c., black on rose Control, violet	—	2 0
T 15. 10c., black on rose Control blue		
T 16. 25c., black on blue Control black	—	2 6
T 17. 50c., black on lilac Control black	—	4 0
T 18. 1p., blue on white Control, black	—	7 6
T 19. 5p., green on white Control black	—	15 0
T 20. 25p., green on white Control black	—	20 0
T 21. 50p., rose on white Control black	—	25 0
T 22. 100 p., yellow on white Control black	—	35 0
Error: "189—" for "1901"		
T 23. 1p., blue, Control, black	—	50 0
1902.		
T 24. 1c., black on yellow Control, violet	1 6	1 0
T 25. 5c., black on green Control, violet	—	2 6
T 26. 25c., black on blue Control, violet	—	4 0
Variety: Wide space between "D" and "O" of "SALVAD—OR."		
T 27. 1c., black on yellow...		
1893.		
T 28. 1c., black on yellow Control, violet	—	4 0
1895.		
T 29. 5c., black on blue Control, blue...		
1896.		
T 30. 5c., black on green Control, blue	—	7 6

Type 4

New type. Perf. 14½. Type 4.		
T 31. 1c., green. Control, blue	—	0 3
T 32. 1c, green, Control, black	—	0 4
T 33. 5c., yellow. Control, blue	—	0 6
T 34. 10c., ultramarine. Control, blue	—	1 0
T 35. 25c, olive-brown. Control, blue	—	0 9
T 36. 25c., olive-brown. Control, black	—	1 0
T 37. 1 peso, red. Control, black	—	5 0
1897. Type set.		
T 38. 5c., black on green, Control, black	—	1 6
T 39. 1 peso, blue on white. Control, black	—	6 0
1898.		
T 40. 1c., black on yellow. Control. black	—	0 9
T 41. 5c., black on green, Control, black	—	1 0
T 42. 10c., black on rose. Control, black	—	1 6
T 43. 10c., black on rose, Control, blue...	—	1 6
T 44. 25c., black on blue. Control, blue	—	2 6
Variety: "de" for "del."		
T 45. 25c., black on blue. Control, blue	—	10 0
Error; "EZ" for "DIEZ."		
T 46. 10c.. black on rose ...		
1900.		
T 47. 1c., blue on yellow. Control, blue	—	0 9

	UN. s. d.	USED. s. d.
T 48. 5c., black on green. Control, black	—	1 6
T 50. 10c,, red on lilac. Control, blue		
T 51. 2 pesos, green on yellow, Control, blue ...		
Error: "CINC—" for "CINCO."		
T 52. 5c., black on green ...		
1901.		
T 58. 10c., red on lilac. Control, blue	—	2 6
1902.		
T 54. 5c., black on green Control, black	—	1 6
T 55. 10c., red on black. Contiol, black	—	5 0
T 56. 10c., red on lilac. Control, black	—	2 0
Provisional surcharge "1902" over other dates.		
On 1901, in violet.		
T 57. 50c., black on lilac. Control, black	—	7 6
On 1897 in violet.		
T 58. 5c., black on green ...		
T 59. 1p., blue. Control, black.	—	7 6
On 1898 in violet.		
T 60. 10c., black on rose ...		
T 61. 25c., black on blue ...		
On 1900 in violet.		
T 62. 1c., green on yellow. Control, blue...	—	2 6
T 63. 5c., black on green. Control, blaok	—	4 0
On 1900 in blue.		
T 64. 5c., black on green. Control, black	—	6 0
On 1901 in violet.		
T 65. 10c., red on lilac. Control, blue.	—	4 0
1903.		
T 66. 1c., black on yellow. Control, black.	—	0 9
T 67. 1c., black on yellow. Control, blue.		
T 68. 5c., black on green. Control, blue...	—	1 0
T 69. 10c., black on lilac. Control, black	—	1 0
T 70. 10c., blue on lilac. Control, black	—	2 6
Error; "DE" for "DEL"		
T 71. 1c., black on yellow. Control, black	—	7 6

	UN. s. d.	USED. s. d.
Provl. surcharge of "1903" over other dates—		
On 1897 in blue.		
T 72. 1p., blue. Control, black		
On 1898 in blue.		
T 73. 1c., black on yellow. Control, black		
On 1900 in blue.		
T 74. 1c., green on yellow. Control, blue...	—	1 0
T 75. 5c., black on green. Control, blue...	—	1 6
T 76. 5c., black on green. Control, black	—	1 6
On 1900 in violet.		
T 77. 2p., green on yellow. Control, blue...	—	1 6
On 1902 in blue.		
T 78. 5c., black on green. Control, blue...		
T 79. 10c., black on lilac ...		
1904.		
T 80. 5c., black on green. Control, blue...	—	1 6
Provl. surcharge "1904" over other dates—		
On 1900 in blue.		
T 81. 1c., green on yellow. Control, blue...	—	1 0
T 82. 10c., black on lilac. Control, black		
On 1900 in black.		
T 83. 1c., green on yellow. Control, blue...	—	4 0
Instruccion Primaria.		
1900. Perf. 11½.		
I 1. 1c., black	—	0 2
I 2. 50c., blue (centavos 15 mms.)	—	1 6
I 3. 50c., blue (centavos 19 mms.)	—	1 0
I 4. 1p., green	—	2 6
I 5. 2p., lilac...	—	4 0
I 6. 3p., red	—	7 6
I 7. 5p., yellow	—	10 0
I 8. 10p., brown	—	15 0
1903.		
I 9. 1c., black	—	0 2
I 10. 2p., lilac		
I 11. 20p., brown-lilac ...	—	20 0
I 12. 30p., orange	—	35 0
1904.		
I 13. 1c., black	—	0 2
I 14. 1c., black (with small "c" to "centavos") ...	—	1 0

	UN. s. d.	USED. s. d.
I 15. 30p., olive	—	30 0

N.B. These stamps are surcharged "REVISADO" in blue, red or violet.

Municipal.

Type 5

1897. Type 5. Perf. 11½.

This issue was printed in sheets of ten, five vertical rows of two. Outer margins of sheet not perforated. In error some of 5c. were printed on the paper intended for 10c. value. The same setting of type was used for all values, consequently the errors should exist on all values, but only those which have been seen are listed here.

	UN. s. d.	USED. s. d.
M 1. 1c., black on yellow ...	0 6	0 2
M 2. 5c., black on blue-green	0 9	0 4
M 3. 10c., black on grey ...	—	0 1
M 4. 25c., ochre on white ...	—	1 0
M 5. 25c., black on white ...		
M 6. 50c., grey on white ...	—	1 0
M 7. 50c., dark brown on white		
M 8. 1p., brown		
M 9. UN p., brown	—	4 0
M 10. 5p., blue	—	6 0
M 11. 5p., yellow-green ...	—	7 6
M 12. 10p., red	—	10 0
M 13. 25p., rose		
M 14. 25p., bistre		
M 15. 50p., orange-brown ...	—	15 0
M 16. 50p., pale rose ...		
M 17. 100p., yellow		
M 18. 200p., lilac	—	17 6
M 19. 300p., green	—	25 0
M 20. 300p., violet		
M 21. 400p., blue-grey ...	—	30 0
M 22. 500p., carmine ...	—	35 0
Error of colour.		
M 23. 5c., black on grey ...	—	10 0
Variety: no stop after Rep.		
M 24. 1c., black on yellow	—	1 6
Variety: with comma after Rep.		
M 25. 1c., black on yellow ...	—	1 0
M 26. 10c., black on grey ...	—	1 6
M 27. 50c., grey on white ...	—	2 6
Variety: with raised stop after Rep.		
M 28. 1c., black on yellow ...	—	2 6
M 29. 5c., black on blue-green	—	4 0
M 30. 10c., black on grey ...	—	4 0
Variety: no stop after "A" of "C.A."		
M 31. 1c., black on yellow ...		
M 32. 5c., black on blue-green	—	4 0
M 33. 10c., black on grey ...	—	4 4

1898.

5 Centavos 5

Type 6

Type 6. Perf. 11½.

	UN. s. d.	USED. s. d.
M 34. 1c., grey	0 3	0 3
M 35. UN c., grey	—	0 4
M 36. 5c., blue	0 6	0 3
M 37. 5c., chocolate	—	0 9
M 38. 10c., red	0 9	0 3
M 39. 10c., yellow	—	0 6
M 40. 25c., green	1 6	0 9
M 41. 25c., violet	—	1 0
M 42. 50c., brown	2 6	1 6
M 43. 50c., green	—	4 0
M 44. 1p., yellow	—	4 0
M 45. 1p., orange	—	2 6
M 46. 1p., pale blue		
M 47. 5p., brown on green ...	—	5 0
M 48. 5p., pink on white ...		
M 49. 10p., red on green ...	—	12 0
M 50 25p., violet on rose ...		
M 51 50p., blue on yellow ...	—	20 0
M 52. 100p., lilac on grey ...	—	30 0
M 53. 200p., vermilion on orange...		
M 54. 300p., red on yellow ...	—	30 0
M 55 400p., black on brown	—	40 0
M 56. 500p., violet on white		
Error: "Cenatvos"		
M 57. 5c., blue	—	15 0
Variety: thick "V" in "Centavo"		
M 58. UN c., grey	—	10 0
Variety: corner ornament after value reversed.		
M 59. 10p., red on blue ...	—	20 0

1899.

Engraved. Perf. 11½.

	UN. s. d.	USED. s. d.
M 60. 1c., black		

	UN. s. d.	USED. s. d.
M 61. 5c., brown	—	0 3
M 62. 10c., orange	—	0 3
M 63. 25c., ultramarine ...	—	0 3
M 64. 25c., lilac	—	0 3
M 65. 50c., emerald green ...	—	0 6
M 66. 1p., blue	—	1 6
M 67. 5p., black on yellow ...	—	2 6
M 68. 10p., black on pale green		
M 69. 25p., black on blue ...		
M 70. 100p., black on green ...		
Variety: imperf.		
M 71. 50c., green ... ... (N.B. a used pair is known).	—	25 0
Variety: lithographed.		
M 72. 25c., violet		
1901.		
Stamps of preceding issue surcharged "1901" in black.		
M 73. 1c., black	—	0 3
M 74. 5c., brown	—	0 3
M 75. 10c., orange	—	0 3
M 76. 25c., lilac		
M 77. 50c., green	—	1 6
M 78. 1p. blue	—	2 0
M 79. 5p., black on yellow ...	—	7 0
M 80. 10p., black on green ...		
M 81. 25p., black on blue ...		
1902		
Stamps of 1899 type surcharged "1902" in black.		
M 82. 1c., black	—	0 2
M 83. 5c., brown	—	0 3
M 84. 10c., orange	—	0 3
M 85. 25c., lilac	—	0 6
M 86. 25c., violet	—	0 6
M 87. 50c., green	—	0 9
M 88. 1p., blue	—	1 6
M 89. 5p., yellow	—	6 0
M 90. 10p., red	—	9 0
M 91. 100p., black on green...	—	15 0
1903		
Stamps of the 1899 issue and type surcharged "1903" in black.		
M 92. 1c., black	—	0 2
M 93. 5c., brown	—	0 3
M 94. 10c., red	—	0 3
M 95. 25c., grey	—	0 4
M 96. 50c., green	—	0 8
M 97. 1p., blue	—	1 6
M 98. 5p., yellow	—	4 0
M 99. 5p., olive	—	5 0
M 100. 10p., vermilion ...	—	6 0
M 101. 25p., black on rose ...	—	10 0
M 102. 50p., black on lilac ...	—	15 0
Variety: larger and thicker "1" to "1903"		
M 103. 1c., grey	—	1 0
Error: "1093" for "1903"		
M 104. 1p., blue	—	25 0
M 105. 5p., yellow	—	30 0
M 106. 10p., vermilion ...		
M 107. 25p., black on rose ...	—	40 0
M 108. 50p., black on lilac ...	—	60 0
1904		
Stamps of type of 1899 surcharged "1904" in black.		
M 109. 1c., black	—	0 2
M 110. 5c., brown	—	0 3
M 111. 10c., red	—	0 3
M 112. 25c., lilac	—	0 4
M 113. 50c., green	—	0 9
M 114. 1p., blue	—	1 6
M 115. 5p., yellow	—	6 0
M 116. 10p., vermilion ...		
1905		
Stamps of type of 1899 surcharged "1905" in black.		
M 117. 1c., black	—	0 3
M 118. 5c., brown		
M 119. 10c., red		
M 120. 50c., green	—	1 0
M 121. 1p., blue	—	2 6
M 122. 5p., yellow	—	7 6
1906		
Stamps of type of 1899 surcharged "1905" in black.		
M 123. 1c., black	—	0 3
M 124. 5c., brown	—	0 6
M 125. 25c., violet	—	1 0
M 126. 50c., green	—	1 6
M 127. 1p., blue	—	2 6
Variety: Imperf. vertically.		
M 128. 5c., pale brown ...		
1907		
Stamps of type of 1899 surcharged "1907" in black (large type).		
(a) Rough wove paper.		
M 129. 1c., black		
M 130. 5c., pale brown ...		
M 131. 10c., red		
M 132. 25c., violet		
M 133. 50c., pale green ...		
M 134. 50c., dark green ...		
M 135. 1p., purple		
M 135. 5p., yellow		
(b) Smooth wove paper.		
M 136. 1p., lilac		
Stamps of type of 1899 surcharged "1907" in black (small figures). Smooth white wove paper.		
M 137. 10c., red		
M 138. 25c., lilac		
M 139. 50c., yellow		
Stamps of type of 1899 surcharged "1908" in large figures. Smooth white wove paper.		
M 140. 1c., black		

NOTE. This stamp is found with

the overprint "CONTADURIA MUNICIPAL" in violet block caps, but it is not known whether this is a surcharge or only a cancellation.

Stamps for Special Duties.

1904

In 1904 a series of type-set stamps was issued for various special duties as under:

Perf. 11½

	UN. s. d.	USED s. d.
Timbre para venta de mercaderias estrangeras		
Sd 1. 1c., black on rose and white	—	0 6
Sd 2. 5c., black on rose and white		
Sd 3. 10c., black on rose and white	—	1 0
Sd 4. 25c., black on rose and white		
Sd 5. 50c., black on rose and white	—	1 6
Sd 6. 1p., green on rose and white		
Sd 7. 5p., blue and rose on white	—	7 6
Sd 8. 10p., red and rose on white	—	10 0
Sd 9. 25p., orange and rose on white		
Sd 10. 50p., red brown and rose on white	—	20 0
Sd 11. 100p., olive green and rose on white...		
Timbre para venta de aguardiente del pais		
Sd 12. 1c., black on brown ...		
Sd 13. 5c., black on brown ...		
Sd 14. 10c., black on brown	—	0 9
Sd 15. 25c., black on brown	—	1 0
Sd 16. 50c., black on brown	—	1 6
Sd 17. 75c., black on brown	—	2 6
Sd 18. 1p., green on brown...	—	3 0
Sd 19. 5p., red-brown on brown	—	4 0
Timbre para ejercio de profesiones		
Sd 20. 5c., black on yellow and white		
Sd 21. 25c., black on yellow and white	—	7 6
Sd 22. 1p., blue on yellow and white		
Sd 23. 5p., brown on yellow and white		
Sd 24. 10p., blue on yellow and white		
Sd 25. 15p., violet on yellow and white		
Timbre para cancelacion de contratos		
Sd 26. 1c., black on blue and white		
Sd 27. 5c., black on blue and white		
Sd 28. 10c., black on blue and white	—	0 9
Sd 29. 25c., black on blue and white		
Sd 30. 50c., black on blue and white		
Sd 31. 1p., red on blue and white	—	3 0
Sd 32. 5p., ochre on blue and white		
Sd 33. 10p., lilac on blue and white		
Timbre para constancias del registro propriedad e hipotecas.		
Sd 34. 25c., black on buff and white		
Timbre para formulas impresas		
Sd 35. 2c., black on yellow and white		
Timbre para publicacione de anuncio		
Sd 36. 10c., black on green and white		
Sd 36. 25c. black on green and white		
Timbre para registro civil		
Sd 37. 25c., black on blue and white		
Sd 38. 2p., red on blue and white		
Error: "eentavos"		
Sd 39. 25c., black on blue and white		
Timbre para cobro de premios y de seguros		
Sd 40. 1c., black on brown and white	—	0 6
Sd 41. 5c., black on brown and white		
Sd 42. 10c., black on brown and white	—	1 0
Sd 44. 25c., black on brown and white		
Sd 45. 50c., biack on brown and white		
Sd 46. 1p., rose on orange and white		
Sd 47. 5p., blue on orange and white		
Sd 48. 10p., green on orange and white		
Timbre para operaciones y documentos diversos		
Sd 49. 5c., black on white ...		
Sd 50. 1c., black on lilac and white		
Sd 51. 5c., black on lilac and white	—	0 9
Sd 52. 25c., black on lilac and white	—	1 6

	USED s. d.	UN. s. d.
Sd 53. 50c., black on lilac and white		
Sd 54. 1p., green on grey and white		
Sd 55. 5p., red on grey and white		
Sd 56. 10p., olive green on grey and white		
Sd 57. 25p., orange on grey and white		
Sd 58. 50p., brown on grey and white		
Sd 59. 100p., violet on grey and white		
Timbre para venta de tabacos		
Sd 60. 1c., black on violet and white		
Sd 61. 1c., black on yellow and white		
Sd 62. 2c., black on yellow and white	—	1 0
Sd 63. 5c., black on yellow and white		
Sd 64. 50c., black on yellow and white		
Sd 65. 75c., black on yellow and white		
Sd 66. 1p., carmine and black on white		
Sd 67. 2p., green and black on white		
Sd 68. 5p., blue and black on white		
Timbre para venta de alcoholes y bebidas		
Sd 69. 1c., black on blue and white		
Sd 70. 2c., black on blue and white	—	1 0
Sd 71. 5c., black on blue and white		
Sd 72. 10c., black on blue on white		
Sd 73. 1p., red on black and white	—	2 6
Sd 74. 5p., green on blue and white	—	5 0
Error: "venta" inverted		
Sd 75. 1p., red		
1905		
New type, dated "1905" at top, with space at bottom for various duties. Perf. 11½		
Venta de mercaderias estranjeros		
Sd 76. 1c., black	—	0 4
Sd 77. 1p., black	—	1 6
Sd 78. 5p., black	—	3 0
Sd 79. 10p., black	—	5 0
Contratos		
Sd 81. 1c., green	—	0 9
Sd 82. 1c., red	—	0 6
Sd 83. 1c., blue	—	0 6
Sd 84. 10c., red	—	1 0
Sd 85. 10c., green	—	1 6
Sd 86. 1p., black	—	2 6
Sd 87. 5p., black	—	5 0
Documentos diversos		
Sd 88. 1c., violet	—	0 3
Sd 89. 1c., black	—	0 3
Sd 90. 25c., black	—	1 6
Sd 91. 50c., black	—	2 0
Alcoholes y Bebidas		
Sd 92. 1c., brown	—	0 4
Sd 93. 1c., black	—	0 3
Registro Civil		
Sd 94. 25c., red	—	0 2

CATALOGUE

OF THE

REVENUE STAMPS

OF THE

UNITED STATES, MEXICO,

AND

THE STATES OF CENTRAL AMERICA.

BEING A SUPPLEMENT TO

MORLEY'S PHILATELIC JOURNAL

1905-08.

WALTER MORLEY,

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J. G. Jenkinson,
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218, Brownhill Road,
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DEDICATED
BY JAMES
EARL OF CARTHORP
K. T.
1913

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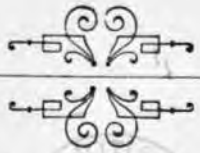

MORLEY'S

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		UN. s. d.	USED. s. d.
1858.	20c., black		0 9
1859.	20c., ,, ...	0 6	
1880.	20c., red	1 0	0 4
1881.	20c., red, surcharged E. U. C.	1 0	0 6
1884.	20c., red	1 6	
1886.	20c., lilac brown ...		0 8
,,	59c., blue		1 0
1887.	50c., lilac blue ...		1 6
	1 peso, claret ...		1 0
1888.	25c., orange red ...		0 6
	50c., blue	2 6	1 0
	1 peso, red... ...		4 0
1889.	50c., blue on blue p.	0 6	0 6

BOYACA.

5c., grey, (road shaded at left)	9	9
10c., brown ,, ,, ,, ,,	1	6
5c., grey, (road shaded at right)	1	0

CUNDINAMARCA.

1866. 50c., blue	2	6
1c., peso, black ...	5	0

TOLIMA.

1864.	20c., black	1 6	
1865.	20c., ,, ...	2 6	
1866.	20c., ,, ...	1 6	1 6
1867.	20c., pale blue ...	1 0	
	20c., dark blue ...	1 6	

SIAM.

FIELD TAX.

	UN. s. d.	USED. s. d.
2 ticals, carmine, imperf ...	3 0	
8 atts, olive, perf. 11½ ...	0 6	
32 ,, ,, ,, ,, ...	1 6	
1 tical, ,, ,, ,, ...	2 6	
16 atts, red ,, ,, ...		0 2
32 ,, ,, ,, ,, ...		2 6
1 tical, yellow ,, ,, ...		0 6
8 atts, green, perf. 13½ ...	0 3	
16 ,, ,, ,, ,, ...	0 4	
8 atts, yellow ,, ,, ...	0 4	
16 ,, ,, ,, ,, ...	1 6	
16 atts, orange ,, ,, ...	2 6	
16 atts, grey ,, ,, ...		2 6

VENEZUELA.

PASSPORTS, 1870.

1 real, orange, imperf. ...	1 0	
2 reals, blue ,, ...	1 0	
4 ,, red ,, ...	2 6	

VENEZUELA—PROVINCIALS.

5c., black, "Zamora" ...		0 3
5c., black on blue "Marino"		0 4
5c., ,, ,, orange ,,		0 6
2½c., ,, ,, rose "Girardot"		0 4
2½c., ,, ,, green ,, ...		0 4
5c., ,, ,, violet ,, ...		0 6
5c., orange, "Vargas" ...		0 3
3c., blue, "Libertador" ...		0 3
10c., yellow ,, ...		0 6
5c., black, red, blue and orange "Nacional" ...	0 4	
5c., red, "Miranda" ...		0 6
5c., orange ,, ...	0 4	
5c., ,, ,, tete beche pair	1 6	
5c., yellow "Carobo" ...		0 6
5c., black on blue "Ricaurte"		0 6
5c., ,, ,, green ,,		0 6
5c., ,, ,, cerise ,,		0 6
5c., ,, ,, orange ,,		0 6
5c., ,, ,, pal red ,,		0 6
5c., black on green Ricaurte 1902		0 6
5c., ,, ,, rose ,, ,,		0 6
5c., ,, ,, orange ,, ,,		0 6
5c., ,, ,, cerise ,, ,,		0 6
5c., black, "San Sebastian 1898"...	0 9	
3c., blue, "San Sebastian 1899"	0 6	

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Orange River Colony

(1) Orange Free State.

As in the case of the Cape and Natal the first issues consists of stamps cut from stamped papers and used as adhesives. They are found embossed on azure or white laid paper. Then follows a series of stamps embossed on variously coloured papers. The significence of these different papers is not known as yet and only partial sets of the different values have at present been found on each kind of paper. There are three types of the design, but only a few values are found in types 2 and 3, in fact the latter has only been recently discovered. In 1878, a series of typographed stamps with Arms in centre appeared. A few provisionals were made in 1886.

Some of the Revenue stamps are found surcharged "BANK WISSEL—DRIE PENCE" (Bank Wissel = Bank Draft). Afterwards the 3d. postage stamp was surcharged "B.W." for this duty. There are several types of this surcharge.

The 1s. violet-brown Revenue Stamp is found surcharged "Hospitall Tax—3d.—Betaald" and some of the postage stamps as well as the revenue stamps are found surcharged "Ord 22-85" in in variously coloured inks. These are employed for "Legacy Duty."

(2) Orange River Colony

As in the case of the postage stamps the revenue stamps were surcharged "V.R.I." and value in 1900. There are three printings of these with minor varieties, though the latter are not nearly as numerous as in the case of the postage stamps.

At the same time the 3d. postage stamp (surcharged with "V.R.I." and value) was also overprinted "B D" for "Bank Draft" purposes. There are a few minor varieties.

The revenue stamps with the King's Head are now beginning to appear.

MORLEY, W., Catford—*awarded 1st Class Diploma, Fiscal Philatelic Society's Exhibition, 1905.*

A very fine collection including about 60 copies of the first issue embossed on various coloured papers amongst which is a 3d., rose of an unchronicled type. There is also a block of four of the 3d. postage stamp surcharged "BW" showing three types of surcharge and a good display of the "V.R.I." issues. The King's Head series up to the £5 is also shown.

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